

Mister Clutter Buster Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(7,942.14)	23800/MCBSF CFS	FirstChoice Wholesale Investments			18,763.84 ✓
	24200	Contributions			
	24200/ROOSEA00001 A	(Contributions) Rooney, Sean - Accumulation			328.50 ✓
13,215.73	24700	Changes in Market Values of Investments			15,156.96 ✓
	28000	Property Income			
(19,200.00)	28000/MCBSF1	11/291 Wickham Road, Moorabbin VIC 3189			19,200.00
	28500	Transfers In			
(381,663.20)	28500/ROOSEA00001 A	(Transfers In) Rooney, Sean - Accumulation			
1,650.00	30100	Accountancy Fees		1,870.00 ✓	
	30400	ATO Supervisory Levy		518.00	
990.00	30700	Auditor's Remuneration		1,100.00 ✓	
	30900	Advisor Fees		4,099.92	
170.00	31500	Bank Charges		130.00 ✓	
	41600	Pensions Paid			
9,000.00	41600/ROOSEA00003 P	(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension)		27,000.00	} ✓
	41600/ROOSEA00006 P	(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2)		27,000.00	
	41980	Property Expenses - Insurance Premium			
1,536.00	41980/MCBSF1	11/291 Wickham Road, Moorabbin VIC 3189		1,635.70 ✓	
	42060	Property Expenses - Repairs Maintenance			
4,471.95	42060/MCBSF1	11/291 Wickham Road, Moorabbin VIC 3189		2,689.50 ✓	
	42100	Property Expenses - Strata Levy Fees			
	42100/MCBSF1	11/291 Wickham Road, Moorabbin VIC 3189		1,626.08 ✓	
(77.67)	48500	Income Tax Expense			106.18
377,849.33	49000	Profit/Loss Allocation Account			14,113.72
	50010	Opening Balance			
(444,376.79)	50010/ROOSEA00001 A	(Opening Balance) Rooney, Sean - Accumulation			0.00

Mister Clutter Buster Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	50010/ROOSEA00003 P	(Opening Balance) Rooney, Sean - Pension (Transition to Retirement Pension)			438,273.25
	50010/ROOSEA00006 P	(Opening Balance) Rooney, Sean - Pension (Transition to Retirement Pension 2)			383,952.87
	52420	Contributions			
0.00	52420/ROOSEA00001 A	(Contributions) Rooney, Sean - Accumulation			328.50
	52850	Transfers In			
(381,663.20)	52850/ROOSEA00001 A	(Transfers In) Rooney, Sean - Accumulation			0.00
	53100	Share of Profit/(Loss)			
2,062.95	53100/ROOSEA00001 A	(Share of Profit/(Loss)) Rooney, Sean - Accumulation			8.25
(4,611.54)	53100/ROOSEA00003 P	(Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension)			21,816.60
(3,242.78)	53100/ROOSEA00006 P	(Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension 2)			19,690.94
	53330	Income Tax			
0.00	53330/ROOSEA00001 A	(Income Tax) Rooney, Sean - Accumulation		0.39	
347.13	53330/ROOSEA00003 P	(Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension)		1,028.94	
258.11	53330/ROOSEA00006 P	(Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension 2)		928.68	
	54160	Pensions Paid			
9,000.00	54160/ROOSEA00003 P	(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension)		27,000.00	
	54160/ROOSEA00006 P	(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2)		27,000.00	
	56100	Internal Transfers In			
(443,008.84)	56100/ROOSEA00003 P	(Internal Transfers In) Rooney, Sean - Pension (Transition to Retirement Pension)			0.00
(380,968.20)	56100/ROOSEA00006 P	(Internal Transfers In) Rooney, Sean - Pension (Transition to Retirement Pension 2)			0.00
	57100	Internal Transfers Out			
823,977.04	57100/ROOSEA00001 A	(Internal Transfers Out) Rooney, Sean - Accumulation			0.00
	60400	Bank Accounts			

Mister Clutter Buster Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
28,055.78	60400/CBA10321836	CBA Business Transaction ***1836		48,530.08 ✓	
11,200.00	63500	Rent Receivable		1,600.00	
1,357.58	68000	Sundry Debtors			0.00
	74700	Managed Investments (Australian)			
350,226.41	74700/MCBSF CFS	FirstChoice Wholesale Investments	241,524.3830 ✓	326,047.29 ✓	
	77250	Real Estate Properties (Australian - Non Residential)			
435,239.18	77250/MCBSF1	11/291 Wickham Road, Moorabbin VIC 3189	1.0000	435,239.18 ✓	
(1,844.34)	85000	Income Tax Payable/Refundable			393.55
	86000	PAYG Payable			400.00
(2,640.00)	88000	Sundry Creditors			2,970.00 ✓
631.51	89000	Deferred Tax Liability/Asset		459.40	
				<u>935,503.16</u>	<u>935,503.16</u>

Current Year Profit/(Loss): (14,219.90)

Mister Clutter Buster Superannuation Fund

Detailed Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(7,942.14)	23800/MCBSF CFS	FirstChoice Wholesale Investments			18,763.84
	24200	Contributions			
	24200/GCC	Government Co-Contributions			
	24200/GCC/ROOSEA0001A	(Contributions) Rooney, Sean - Accumulation			328.50
	24700	Changes in market value			
0.00	24700/Other	Other Investment Gains/Losses			16,392.43
	24700/Realised	Changes in market value(Realised)			
	24700/Realised/MCBSF CFS	MCBSF CFS		37,444.89	
	24700/Unrealised	Changes in market value(Unrealised)			
13,215.73	24700/Unrealised/MCBSF CFS	MCBSF CFS			36,209.42
	28000	Property Income			
(19,200.00)	28000/MCBSF1	11/291 Wickham Road, Moorabbin VIC 3189			19,200.00
	28500	Transfers In			
(381,663.20)	28500/ROOSEA00001A	(Transfers In) Rooney, Sean - Accumulation			
1,650.00	30100	Accountancy Fees		1,870.00	
	30400	ATO Supervisory Levy		518.00	
990.00	30700	Auditor's Remuneration		1,100.00	
	30900	Advisor Fees		4,099.92	
170.00	31500	Bank Charges		130.00	
	41600	Pensions Paid			
9,000.00	41600/ROOSEA00003P	(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension)		27,000.00	
	41600/ROOSEA00006P	(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2)		27,000.00	
	41980	Property Expenses - Insurance Premium			
1,536.00	41980/MCBSF1	11/291 Wickham Road, Moorabbin VIC 3189		1,635.70	
	42060	Property Expenses - Repairs Maintenance			
4,471.95	42060/MCBSF1	11/291 Wickham Road, Moorabbin VIC 3189		2,689.50	

Mister Clutter Buster Superannuation Fund

Detailed Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	42100	Property Expenses - Strata Levy Fees			
	42100/MCBSF1	11/291 Wickham Road, Moorabbin VIC 3189		1,626.08	
(77.67)	48500	Income Tax Expense			106.18
377,849.33	49000	Profit/Loss Allocation Account			14,113.72
	50010	Opening Balance			
(444,376.79)	50010/ROOSEA00001 A	(Opening Balance) Rooney, Sean - Accumulation Accumulation		0.00	
	50010/ROOSEA00003 P	(Opening Balance) Rooney, Sean - Pension Transition to Retirement Pension Preserved 438,273.25 Taxable 360,447.29 Tax Free 77,825.96			438,273.25
	50010/ROOSEA00006 P	(Opening Balance) Rooney, Sean - Pension Transition to Retirement Pension 2 Preserved 383,952.87 Taxable 314,239.98 Tax Free 69,712.89			383,952.87
	52420	Contributions			
0.00	52420/ROOSEA00001 A	(Contributions) Rooney, Sean - Accumulation Accumulation Preserved 328.50 Tax Free 328.50			328.50
	52850	Transfers In			
(381,663.20)	52850/ROOSEA00001 A	(Transfers In) Rooney, Sean - Accumulation Accumulation			0.00
	53100	Share of Profit/(Loss)			
2,062.95	53100/ROOSEA00001 A	(Share of Profit/ Loss) Rooney, Sean - Accumulation Accumulation Preserved 8.25 Taxable 8.25			8.25
(4,611.54)	53100/ROOSEA00003 P	(Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension) Preserved 21,816.60 Taxable 17,941.97 Tax Free 3,874.63			21,816.60
(3,242.78)	53100/ROOSEA00006 P	(Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension 2) Preserved 19,690.94 Taxable 16,115.07 Tax Free 3,575.87			19,690.94
	53330	Income Tax			
0.00	53330/ROOSEA00001 A	(Income Tax) Rooney, Sean - Accumulation Accumulation Preserved (0.39) Taxable (0.39)		0.39	

Mister Clutter Buster Superannuation Fund

Detailed Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
347.13	53330/ROOSEA00003 P	(Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension) Preserved (1,028.94) Taxable (846.20) Tax Free (182.74)		1,028.94	
258.11	53330/ROOSEA00006 P	(Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension 2) Preserved (928.68) Taxable (760.03) Tax Free (168.65)		928.68	
	54160	Pensions Paid			
9,000.00	54160/ROOSEA00003 P	(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension) Preserved (27,000.00) Taxable (22,204.80) Tax Free (4,795.20)		27,000.00	
	54160/ROOSEA00006 P	(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2) Preserved (27,000.00) Taxable (22,096.80) Tax Free (4,903.20)		27,000.00	
	56100	Internal Transfers In			
(443,008.84)	56100/ROOSEA00003 P	(Internal Transfers In) Rooney, Sean - Pension Transition to Retirement Pension			0.00
(380,968.20)	56100/ROOSEA00006 P	(Internal Transfers In) Rooney, Sean - Pension Transition to Retirement Pension 2			0.00
	57100	Internal Transfers Out			
823,977.04	57100/ROOSEA00001 A	(Internal Transfers Out) Rooney, Sean - Accumulation Accumulation			0.00
	60400	Bank Accounts			
28,055.78	60400/CBA10321836	CBA Business Transaction ***1836		48,530.08	
11,200.00	63500	Rent Receivable		1,600.00	
1,357.58	68000	Sundry Debtors			0.00
	74700	Managed Investments (Australian)			
350,226.41	74700/MCBSF CFS	FirstChoice Wholesale Investments	241,524.3830	326,047.29	
	77250	Real Estate Properties (Australian - Non Residential)			
435,239.18	77250/MCBSF1	11/291 Wickham Road, Moorabbin VIC 3189	1.0000	435,239.18	
(1,844.34)	85000	Income Tax Payable/Refundable Franking Credits 1,512.43 Foreign Credits 551.76 2016 Installments 772.50			393.55

Mister Clutter Buster Superannuation Fund

Detailed Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
		2018 Installments	400.00		
	86000	PAYG Payable			400.00
(2,640.00)	88000	Sundry Creditors			2,970.00
631.51	89000	Deferred Tax Liability/Asset		459.40	
				<u>972,948.05</u>	<u>972,948.05</u>

Current Year Profit/(Loss): (14,219.90)

Mister Clutter Buster Superannuation Fund

Investment Income Report

As at 30 June 2018

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Managed Investments (Australian)												
MCBSF CFS FirstChoice Wholesale Investments	18,763.84	2,091.42	327.06	523.92	1,512.43	1,368.78	551.76	6,375.37		0.00	13,637.56	815.10
	18,763.84	2,091.42	327.06	523.92	1,512.43	1,368.78	551.76	6,375.37		0.00	13,637.56	815.10
Real Estate Properties (Australian - Non Residential)												
MCBSF1 11/291 Wickham Road, Moorabbin VIC 3189	19,200.00							19,200.00				
	19,200.00							19,200.00				
	37,963.84	2,091.42	327.06	523.92	1,512.43	1,368.78	551.76	25,575.37		0.00	13,637.56	815.10

Assessable Income (Excl. Capital Gains) **25,575.37**

Net Capital Gain **9,465.49**

Total Assessable Income 35,040.86

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Mister Clutter Buster Superannuation Fund
Detailed Statement of Financial Position

As at 30 June 2018

	Note	2018	2017
		\$	\$
Assets			
Investments			
Managed Investments (Australian)	2		
FirstChoice Wholesale Investments		326,047.29	350,226.41
Real Estate Properties (Australian - Non Residential)	3		
11/291 Wickham Road, Moorabbin VIC 3189		435,239.18	435,239.18
Total Investments		<u>761,286.47</u>	<u>785,465.59</u>
Other Assets			
Bank Accounts	4		
CBA Business Transaction ***1836		48,530.08	28,055.78
Rent Receivable		1,600.00	11,200.00
Sundry Debtors		0.00	1,357.58
Deferred Tax Asset		459.40	631.51
Total Other Assets		<u>50,589.48</u>	<u>41,244.87</u>
Total Assets		<u>811,875.95</u>	<u>826,710.46</u>
Less:			
Liabilities			
Income Tax Payable		393.55	1,844.34
PAYG Payable		400.00	0.00
Sundry Creditors		2,970.00	2,640.00
Total Liabilities		<u>3,763.55</u>	<u>4,484.34</u>
Net assets available to pay benefits		<u>808,112.40</u>	<u>822,226.12</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	5, 6		
Rooney, Sean - Accumulation		336.36	0.00
Rooney, Sean - Pension (Transition to Retirement Pension)		432,060.91	438,273.25
Rooney, Sean - Pension (Transition to Retirement Pension 2)		375,715.13	383,952.87
Total Liability for accrued benefits allocated to members' accounts		<u>808,112.40</u>	<u>822,226.12</u>

Mister Clutter Buster Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>FirstChoice Wholesale Investments (MCBSF CFS)</u>					
30/06/2018	2018 distn income			18,763.84	18,763.84 CR
				18,763.84	18,763.84 CR
Contributions (24200)					
<u>(Contributions) Rooney, Sean - Accumulation (ROOSEA00001A)</u>					
08/02/2018	ATO			328.50	328.50 CR
				328.50	328.50 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
20/07/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		1,024.10		1,024.10 DR
20/07/2017	Unrealised Gain writeback as at 20/07/2017 (MCBSF CFS)			205.36	818.74 DR
18/08/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		8,965.02		9,783.76 DR
18/08/2017	Unrealised Gain writeback as at 18/08/2017 (MCBSF CFS)			205.36	9,578.40 DR
20/09/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		1,024.10		10,602.50 DR
20/09/2017	Unrealised Gain writeback as at 20/09/2017 (MCBSF CFS)			205.36	10,397.14 DR
20/10/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		1,024.10		11,421.24 DR
20/10/2017	Unrealised Gain writeback as at 20/10/2017 (MCBSF CFS)			205.36	11,215.88 DR
20/11/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		1,024.10		12,239.98 DR
20/11/2017	Unrealised Gain writeback as at 20/11/2017 (MCBSF CFS)			205.36	12,034.62 DR
20/12/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		1,024.10		13,058.72 DR
20/12/2017	Unrealised Gain writeback as at 20/12/2017 (MCBSF CFS)			205.36	12,853.36 DR
19/01/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		1,024.10		13,877.46 DR
19/01/2018	Unrealised Gain writeback as at 19/01/2018 (MCBSF CFS)			205.36	13,672.10 DR
20/02/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		1,024.10		14,696.20 DR
20/02/2018	Unrealised Gain writeback as at 20/02/2018 (MCBSF CFS)			205.36	14,490.84 DR
20/03/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		1,024.10		15,514.94 DR
20/03/2018	Unrealised Gain writeback as at 20/03/2018 (MCBSF CFS)			205.36	15,309.58 DR
20/04/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		1,024.10		16,333.68 DR
20/04/2018	Unrealised Gain writeback as at 20/04/2018 (MCBSF CFS)			205.36	16,128.32 DR
18/05/2018	Col First State (Auto reprocessed due to distribution entered / deleted		1,024.10		17,152.42 DR

Mister Clutter Buster Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
	on 30/06/2018) (MCBSF CFS)				
18/05/2018	Unrealised Gain writeback as at 18/05/2018 (MCBSF CFS)			205.36	16,947.06 DR
20/06/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		1,024.10		17,971.16 DR
20/06/2018	Unrealised Gain writeback as at 20/06/2018 (MCBSF CFS)			205.36	17,765.80 DR
30/06/2018	(Auto reprocessed due to distribution entered / deleted on 30/06/2018) (MCBSF CFS)		822.34		18,588.14 DR
30/06/2018	Unrealised Gain writeback as at 30/06/2018 (MCBSF CFS)			173.30	18,414.84 DR
30/06/2018	Revaluation - 30/06/2018 @ \$1.349956 (Exit) - 241,524.383000 Units on hand (MCBSF CFS)			33,571.80	15,156.96 CR
			21,052.46	36,209.42	15,156.96 CR
Property Income (28000)					
<u>11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)</u>					
27/07/2017	Rent			1,600.00	1,600.00 CR
27/08/2017	Rent			1,600.00	3,200.00 CR
20/09/2017	Rent			1,600.00	4,800.00 CR
20/10/2017	Rent			1,600.00	6,400.00 CR
16/11/2017	Rent			1,600.00	8,000.00 CR
21/12/2017	Rent			1,600.00	9,600.00 CR
01/02/2018	Rent			1,600.00	11,200.00 CR
01/03/2018	Rent			1,600.00	12,800.00 CR
18/03/2018	Rent			1,600.00	14,400.00 CR
20/04/2018	Rent			1,600.00	16,000.00 CR
01/05/2018	Rent			1,600.00	17,600.00 CR
15/06/2018	Rent			1,600.00	19,200.00 CR
				19,200.00	19,200.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2018	2017 accounting fee and audit fee paid on 31/10/18		1,870.00		1,870.00 DR
			1,870.00		1,870.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
14/11/2017	Tax Fee		518.00		518.00 DR
			518.00		518.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2018	2017 accounting fee and audit fee paid on 31/10/18		1,100.00		1,100.00 DR
			1,100.00		1,100.00 DR
Advisor Fees (30900)					
<u>Advisor Fees (30900)</u>					
30/06/2018	(Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,099.92		4,099.92 DR
			4,099.92		4,099.92 DR

Mister Clutter Buster Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2017	Account Fee		10.00		10.00 DR
27/07/2017	Paper Statement Fee		10.00		20.00 DR
01/08/2017	Account Fee		10.00		30.00 DR
01/09/2017	Account Fee		10.00		40.00 DR
01/10/2017	Account Fee		10.00		50.00 DR
01/11/2017	Account Fee		10.00		60.00 DR
01/12/2017	Account Fee		10.00		70.00 DR
01/01/2018	Account Fee		10.00		80.00 DR
01/02/2018	Account Fee		10.00		90.00 DR
01/03/2018	Account Fee		10.00		100.00 DR
01/04/2018	Account Fee		10.00		110.00 DR
01/05/2018	Account Fee		10.00		120.00 DR
01/06/2018	Account Fee		10.00		130.00 DR
			130.00		130.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)</u>					
27/07/2017	Pension draw down Transfer to xx247		4,500.00		4,500.00 DR
22/08/2017	Pension draw down Transfer to xx247		4,500.00		9,000.00 DR
20/09/2017	Pension draw down Transfer to xx247		4,500.00		13,500.00 DR
20/10/2017	Pension draw down Transfer to xx247		4,500.00		18,000.00 DR
20/11/2017	Pension draw down Transfer to xx247		4,500.00		22,500.00 DR
20/12/2017	Pension draw down Transfer to xx247		4,500.00		27,000.00 DR
			27,000.00		27,000.00 DR
<u>(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)</u>					
23/01/2018	Pension draw down Transfer to xx247		4,500.00		4,500.00 DR
26/02/2018	Pension draw down Transfer to xx247		4,500.00		9,000.00 DR
22/03/2018	Pension draw down Transfer to xx247		4,500.00		13,500.00 DR
20/04/2018	Pension draw down Transfer to xx247		4,500.00		18,000.00 DR
18/05/2018	Pension draw down Transfer to xx247		4,500.00		22,500.00 DR
20/06/2018	Pension draw down Transfer to xx247		4,500.00		27,000.00 DR
			27,000.00		27,000.00 DR
Property Expenses - Insurance Premium (41980)					
<u>11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)</u>					
13/03/2018	Wdl		1,635.70		1,635.70 DR
			1,635.70		1,635.70 DR
Property Expenses - Repairs Maintenance (42060)					
<u>11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)</u>					
09/11/2017	Roof repairs		576.40		576.40 DR

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For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/11/2017	Fire service		110.00		686.40 DR
30/11/2017	Roller door motor [Roller door motor - replace and repairs]		1,871.10		2,557.50 DR
15/05/2018	AAA roller doors		1,871.10		4,428.60 DR
15/05/2018	AAA roller doors Reversal			1,871.10	2,557.50 DR
31/05/2018	Fire service insp		132.00		2,689.50 DR
			4,560.60	1,871.10	2,689.50 DR
Property Expenses - Strata Levy Fees (42100)					
<u>11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)</u>					
15/09/2017	Wdl [Ace body corporate mgt - owner corporation fee]		268.50		268.50 DR
30/06/2018	Ace body corporate mgt - Levy contributions		1,357.58		1,626.08 DR
			1,626.08		1,626.08 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018			1,512.43	1,512.43 CR
30/06/2018	Create Entries - Foreign Credits Adjustment - 30/06/2018			551.76	2,064.19 CR
30/06/2018	Create Entries - PDIT Entry - 30/06/2018		172.11		1,892.08 CR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018		1,785.90		106.18 CR
			1,958.01	2,064.19	106.18 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
27/07/2017	System Member Journals			4,500.00	4,500.00 CR
22/08/2017	System Member Journals			4,500.00	9,000.00 CR
20/09/2017	System Member Journals			4,500.00	13,500.00 CR
20/10/2017	System Member Journals			4,500.00	18,000.00 CR
20/11/2017	System Member Journals			4,500.00	22,500.00 CR
20/12/2017	System Member Journals			4,500.00	27,000.00 CR
23/01/2018	System Member Journals			4,500.00	31,500.00 CR
08/02/2018	System Member Journals		328.50		31,171.50 CR
26/02/2018	System Member Journals			4,500.00	35,671.50 CR
22/03/2018	System Member Journals			4,500.00	40,171.50 CR
20/04/2018	System Member Journals			4,500.00	44,671.50 CR
18/05/2018	System Member Journals			4,500.00	49,171.50 CR
20/06/2018	System Member Journals			4,500.00	53,671.50 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		8.25		53,663.25 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		21,816.60		31,846.65 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		19,690.94		12,155.71 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			0.39	12,156.10 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			1,028.94	13,185.04 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			928.68	14,113.72 CR
			41,844.29	55,958.01	14,113.72 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Opening Balance (50010)					
<u>(Opening Balance) Rooney, Sean - Accumulation (ROOSEA00001A)</u>					
01/07/2017	Opening Balance				444,376.79 CR
01/07/2017	Close Period Journal		444,376.79		0.00 DR
			444,376.79		0.00 DR
<u>(Opening Balance) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)</u>					
01/07/2017	Close Period Journal			438,273.25	438,273.25 CR
				438,273.25	438,273.25 CR
<u>(Opening Balance) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)</u>					
01/07/2017	Close Period Journal			383,952.87	383,952.87 CR
				383,952.87	383,952.87 CR
Contributions (52420)					
<u>(Contributions) Rooney, Sean - Accumulation (ROOSEA00001A)</u>					
08/02/2018	System Member Journals			328.50	328.50 CR
				328.50	328.50 CR
Transfers In (52850)					
<u>(Transfers In) Rooney, Sean - Accumulation (ROOSEA00001A)</u>					
01/07/2017	Opening Balance				381,663.20 CR
01/07/2017	Close Period Journal		381,663.20		0.00 DR
			381,663.20		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Rooney, Sean - Accumulation (ROOSEA00001A)</u>					
01/07/2017	Opening Balance				2,062.95 DR
01/07/2017	Close Period Journal			2,062.95	0.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			8.25	8.25 CR
				2,071.20	8.25 CR
<u>(Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)</u>					
01/07/2017	Opening Balance				4,611.54 CR
01/07/2017	Close Period Journal		4,611.54		0.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			21,816.60	21,816.60 CR
			4,611.54	21,816.60	21,816.60 CR
<u>(Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)</u>					
01/07/2017	Opening Balance				3,242.78 CR
01/07/2017	Close Period Journal		3,242.78		0.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			19,690.94	19,690.94 CR
			3,242.78	19,690.94	19,690.94 CR
Income Tax (53330)					
<u>(Income Tax) Rooney, Sean - Accumulation (ROOSEA00001A)</u>					
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		0.39		0.39 DR
			0.39		0.39 DR
<u>(Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)</u>					
01/07/2017	Opening Balance				347.13 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2017	Close Period Journal			347.13	0.00 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		1,028.94		1,028.94 DR
			1,028.94	347.13	1,028.94 DR
<u>(Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)</u>					
01/07/2017	Opening Balance				258.11 DR
01/07/2017	Close Period Journal			258.11	0.00 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		928.68		928.68 DR
			928.68	258.11	928.68 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)</u>					
01/07/2017	Opening Balance				9,000.00 DR
01/07/2017	Close Period Journal			9,000.00	0.00 DR
27/07/2017	System Member Journals		4,500.00		4,500.00 DR
22/08/2017	System Member Journals		4,500.00		9,000.00 DR
20/09/2017	System Member Journals		4,500.00		13,500.00 DR
20/10/2017	System Member Journals		4,500.00		18,000.00 DR
20/11/2017	System Member Journals		4,500.00		22,500.00 DR
20/12/2017	System Member Journals		4,500.00		27,000.00 DR
			27,000.00	9,000.00	27,000.00 DR
<u>(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)</u>					
23/01/2018	System Member Journals		4,500.00		4,500.00 DR
26/02/2018	System Member Journals		4,500.00		9,000.00 DR
22/03/2018	System Member Journals		4,500.00		13,500.00 DR
20/04/2018	System Member Journals		4,500.00		18,000.00 DR
18/05/2018	System Member Journals		4,500.00		22,500.00 DR
20/06/2018	System Member Journals		4,500.00		27,000.00 DR
			27,000.00		27,000.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)</u>					
01/07/2017	Opening Balance				443,008.84 CR
01/07/2017	Close Period Journal		443,008.84		0.00 DR
			443,008.84		0.00 DR
<u>(Internal Transfers In) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)</u>					
01/07/2017	Opening Balance				380,968.20 CR
01/07/2017	Close Period Journal		380,968.20		0.00 DR
			380,968.20		0.00 DR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Rooney, Sean - Accumulation (ROOSEA00001A)</u>					
01/07/2017	Opening Balance				823,977.04 DR
01/07/2017	Close Period Journal			823,977.04	0.00 DR
				823,977.04	0.00 DR
Bank Accounts (60400)					
<u>CBA Business Transaction ***1836 (CBA10321836)</u>					
01/07/2017	Opening Balance				28,055.78 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2017	Account Fee			10.00	28,045.78 DR
20/07/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		32,545.78 DR
27/07/2017	Paper Statement Fee			10.00	32,535.78 DR
27/07/2017	Pension draw down Transfer to xx247			4,500.00	28,035.78 DR
27/07/2017	Rent		1,600.00		29,635.78 DR
01/08/2017	Account Fee			10.00	29,625.78 DR
18/08/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		34,125.78 DR
22/08/2017	Pension draw down Transfer to xx247			4,500.00	29,625.78 DR
27/08/2017	Rent		1,600.00		31,225.78 DR
01/09/2017	Account Fee			10.00	31,215.78 DR
15/09/2017	Wdl [Ace body corporate mgt - owner corporation fee]			268.50	30,947.28 DR
20/09/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		35,447.28 DR
20/09/2017	Pension draw down Transfer to xx247			4,500.00	30,947.28 DR
20/09/2017	Rent		1,600.00		32,547.28 DR
01/10/2017	Account Fee			10.00	32,537.28 DR
20/10/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		37,037.28 DR
20/10/2017	Pension draw down Transfer to xx247			4,500.00	32,537.28 DR
20/10/2017	Rent		1,600.00		34,137.28 DR
01/11/2017	Account Fee			10.00	34,127.28 DR
09/11/2017	Roof repairs			576.40	33,550.88 DR
09/11/2017	Fire service			110.00	33,440.88 DR
14/11/2017	Tax audit			990.00	32,450.88 DR
14/11/2017	Tax Fee			1,290.50	31,160.38 DR
14/11/2017	Tax agent fees			1,650.00	29,510.38 DR
16/11/2017	Rent		1,600.00		31,110.38 DR
20/11/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		35,610.38 DR
20/11/2017	Pension draw down Transfer to xx247			4,500.00	31,110.38 DR
30/11/2017	Roller door motor [Roller door motor - replace and repairs]			1,871.10	29,239.28 DR
01/12/2017	Account Fee			10.00	29,229.28 DR
20/12/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		33,729.28 DR
20/12/2017	Pension draw down Transfer to xx247			4,500.00	29,229.28 DR
21/12/2017	Rent		1,600.00		30,829.28 DR
01/01/2018	Account Fee			10.00	30,819.28 DR
19/01/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		35,319.28 DR
23/01/2018	Pension draw down Transfer to xx247			4,500.00	30,819.28 DR
01/02/2018	Account Fee			10.00	30,809.28 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/02/2018	Rent		1,600.00		32,409.28 DR
08/02/2018	ATO		328.50		32,737.78 DR
20/02/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		37,237.78 DR
26/02/2018	Pension draw down Transfer to xx247			4,500.00	32,737.78 DR
01/03/2018	Account Fee			10.00	32,727.78 DR
01/03/2018	Rent		1,600.00		34,327.78 DR
13/03/2018	Wdl			1,635.70	32,692.08 DR
18/03/2018	Rent		1,600.00		34,292.08 DR
20/03/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		38,792.08 DR
22/03/2018	Pension draw down Transfer to xx247			4,500.00	34,292.08 DR
01/04/2018	Account Fee			10.00	34,282.08 DR
20/04/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		38,782.08 DR
20/04/2018	Pension draw down Transfer to xx247			4,500.00	34,282.08 DR
20/04/2018	Rent		1,600.00		35,882.08 DR
01/05/2018	Account Fee			10.00	35,872.08 DR
01/05/2018	Rent		1,600.00		37,472.08 DR
14/05/2018	Rent		1,600.00		39,072.08 DR
15/05/2018	AAA roller doors			1,871.10	37,200.98 DR
15/05/2018	AAA roller doors Reversal		1,871.10		39,072.08 DR
18/05/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		43,572.08 DR
18/05/2018	Pension draw down Transfer to xx247			4,500.00	39,072.08 DR
18/05/2018	Rent		1,600.00		40,672.08 DR
22/05/2018	Rent		1,600.00		42,272.08 DR
31/05/2018	Fire service insp			132.00	42,140.08 DR
01/06/2018	Account Fee			10.00	42,130.08 DR
15/06/2018	Rent		1,600.00		43,730.08 DR
20/06/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		4,500.00		48,230.08 DR
20/06/2018	Pension draw down Transfer to xx247			4,500.00	43,730.08 DR
20/06/2018	Rent		1,600.00		45,330.08 DR
26/06/2018	Rent		1,600.00		46,930.08 DR
26/06/2018	Rent		1,600.00		48,530.08 DR
			84,999.60	64,525.30	48,530.08 DR

Rent Receivable (63500)

Rent Receivable (63500)

01/07/2017	Opening Balance				11,200.00 DR
14/05/2018	Rent			1,600.00	9,600.00 DR
18/05/2018	Rent			1,600.00	8,000.00 DR
22/05/2018	Rent			1,600.00	6,400.00 DR
20/06/2018	Rent			1,600.00	4,800.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
26/06/2018	Rent			1,600.00	3,200.00 DR
26/06/2018	Rent			1,600.00	1,600.00 DR
				9,600.00	1,600.00 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2017	Opening Balance				1,357.58 DR
30/06/2018	Ace body corporate mgt - Levy contributions			1,357.58	0.00 DR
				1,357.58	0.00 DR
Managed Investments (Australian) (74700)					
<u>FirstChoice Wholesale Investments (MCBSF CFS)</u>					
01/07/2017	Opening Balance	289,595.53			350,226.41 DR
20/07/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	344,702.31 DR
20/07/2017	Unrealised Gain writeback as at 20/07/2017		205.36		344,907.67 DR
18/08/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		13,465.02	331,442.65 DR
18/08/2017	Unrealised Gain writeback as at 18/08/2017		205.36		331,648.01 DR
20/09/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	326,123.91 DR
20/09/2017	Unrealised Gain writeback as at 20/09/2017		205.36		326,329.27 DR
20/10/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	320,805.17 DR
20/10/2017	Unrealised Gain writeback as at 20/10/2017		205.36		321,010.53 DR
20/11/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	315,486.43 DR
20/11/2017	Unrealised Gain writeback as at 20/11/2017		205.36		315,691.79 DR
20/12/2017	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	310,167.69 DR
20/12/2017	Unrealised Gain writeback as at 20/12/2017		205.36		310,373.05 DR
19/01/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	304,848.95 DR
19/01/2018	Unrealised Gain writeback as at 19/01/2018		205.36		305,054.31 DR
20/02/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	299,530.21 DR
20/02/2018	Unrealised Gain writeback as at 20/02/2018		205.36		299,735.57 DR
20/03/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	294,211.47 DR
20/03/2018	Unrealised Gain writeback as at 20/03/2018		205.36		294,416.83 DR
20/04/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	288,892.73 DR
20/04/2018	Unrealised Gain writeback as at 20/04/2018		205.36		289,098.09 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
18/05/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	283,573.99 DR
18/05/2018	Unrealised Gain writeback as at 18/05/2018		205.36		283,779.35 DR
20/06/2018	Col First State (Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,500.00)		5,524.10	278,255.25 DR
20/06/2018	Unrealised Gain writeback as at 20/06/2018		205.36		278,460.61 DR
30/06/2018	2018 distn income	10,028.77	18,763.84		297,224.45 DR
30/06/2018	(Auto reprocessed due to distribution entered / deleted on 30/06/2018)	(4,099.92)		4,922.26	292,302.19 DR
30/06/2018	Unrealised Gain writeback as at 30/06/2018		173.30		292,475.49 DR
30/06/2018	Revaluation - 30/06/2018 @ \$1.349956 (Exit) - 241,524.383000 Units on hand		33,571.80		326,047.29 DR
		241,524.38	54,973.26	79,152.38	326,047.29 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)</u>					
01/07/2017	Opening Balance	1.00			435,239.18 DR
		1.00			435,239.18 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2017	Opening Balance				1,844.34 CR
14/11/2017	Tax Fee		772.50		1,071.84 CR
30/06/2018			400.00		671.84 CR
30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018		1,512.43		840.59 DR
30/06/2018	Create Entries - Foreign Credits Adjustment - 30/06/2018		551.76		1,392.35 DR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018			1,785.90	393.55 CR
			3,236.69	1,785.90	393.55 CR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
30/06/2018				400.00	400.00 CR
				400.00	400.00 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2017	Opening Balance				2,640.00 CR
14/11/2017	Tax agent fees		1,650.00		990.00 CR
14/11/2017	Tax audit		990.00		0.00 DR
30/06/2018	2017 accounting fee and audit fee paid on 31/10/18			2,970.00	2,970.00 CR
			2,640.00	2,970.00	2,970.00 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2017	Opening Balance				631.51 DR
30/06/2018	Create Entries - PDIT Entry - 30/06/2018			172.11	459.40 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
				172.11	459.40 DR

Total Debits: 1,994,073.97

Total Credits: 1,994,073.97