

B & T SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Summit Money Master Plan (01)</u>					
30/06/2021	Bring in North Investment - Reinvested - per tax statement			12,001.26	12,001.26 CR
				12,001.26	12,001.26 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$329,261.950000 (Exit) - 1.000000 Units on hand (BTSF_SUMMITMONEYMAST)			54,157.01	54,157.01 CR
				54,157.01	54,157.01 CR
Interest Received (25000)					
<u>Suncorp Saver Account (MET600856169)</u>					
31/07/2020	Interest			118.31	118.31 CR
31/08/2020	Interest			118.36	236.67 CR
30/09/2020	Interest			114.58	351.25 CR
31/10/2020	Interest			118.46	469.71 CR
30/11/2020	Interest			93.51	563.22 CR
31/12/2020	Interest			82.32	645.54 CR
31/01/2021	Interest			82.35	727.89 CR
28/02/2021	Interest			74.41	802.30 CR
31/03/2021	Interest			51.64	853.94 CR
30/04/2021	Interest			45.57	899.51 CR
31/05/2021	Interest			47.11	946.62 CR
30/06/2021	Interest			45.51	992.13 CR
				992.13	992.13 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
08/11/2020	DGZ		2,200.00		2,200.00 DR
			2,200.00		2,200.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
21/04/2021	ATO		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
05/06/2021	Audit Fees		550.00		550.00 DR
			550.00		550.00 DR
Investment Expenses (37500)					
<u>Summit Money Master Plan (01)</u>					
30/06/2021	BALANCE CASH ACCOUNT - REINVESTED		2,151.05		2,151.05 DR
			2,151.05		2,151.05 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021			1,145.79	1,145.79 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2021	Create Entries - Foreign Credits Adjustment - 30/06/2021			104.59	1,250.38 CR
30/06/2021	Create Entries - PDIT Entry - 30/06/2021		5,415.82		4,165.44 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		1,203.75		5,369.19 DR
			6,619.57	1,250.38	5,369.19 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		61,254.98		61,254.98 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		1,985.75		63,240.73 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			6,411.72	56,829.01 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			207.85	56,621.16 DR
			63,240.73	6,619.57	56,621.16 DR
Opening Balance (50010)					
<u>(Opening Balance) Loeskow, Brett - Accumulation (LOEBRE00001A)</u>					
01/07/2020	Opening Balance				553,976.08 CR
01/07/2020	Close Period Journal		19,812.20		534,163.88 CR
			19,812.20		534,163.88 CR
<u>(Opening Balance) Loeskow, Toni - Accumulation (LOETON00001A)</u>					
01/07/2020	Opening Balance				17,956.17 CR
01/07/2020	Close Period Journal		642.27		17,313.90 CR
			642.27		17,313.90 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Loeskow, Brett - Accumulation (LOEBRE00001A)</u>					
01/07/2020	Opening Balance				21,768.73 DR
01/07/2020	Close Period Journal			21,768.73	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			61,254.98	61,254.98 CR
				83,023.71	61,254.98 CR
<u>(Share of Profit/(Loss)) Loeskow, Toni - Accumulation (LOETON00001A)</u>					
01/07/2020	Opening Balance				705.70 DR
01/07/2020	Close Period Journal			705.70	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			1,985.75	1,985.75 CR
				2,691.45	1,985.75 CR
Income Tax (53330)					
<u>(Income Tax) Loeskow, Brett - Accumulation (LOEBRE00001A)</u>					
01/07/2020	Opening Balance				1,956.53 CR
01/07/2020	Close Period Journal		1,956.53		0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		6,411.72		6,411.72 DR
			8,368.25		6,411.72 DR
<u>(Income Tax) Loeskow, Toni - Accumulation (LOETON00001A)</u>					
01/07/2020	Opening Balance				63.43 CR
01/07/2020	Close Period Journal		63.43		0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		207.85		207.85 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			271.28		207.85 DR
Bank Accounts (60400)					
<u>Broker Cash Account (Broker Cash Account)</u>					
01/07/2020	Opening Balance				5,701.54 DR
30/06/2021	BALANCE CASH ACCOUNT - REINVESTED		1,088.80		6,790.34 DR
			1,088.80		6,790.34 DR
<u>Suncorp Everyday Account (MET451242920)</u>					
01/07/2020	Opening Balance				23.35 DR
29/09/2020	Transfer		1.00		24.35 DR
08/11/2020	Transfer		2,200.00		2,224.35 DR
08/11/2020	DGZ			2,200.00	24.35 DR
29/12/2020	Transfer		1.00		25.35 DR
29/03/2021	Transfer		1.00		26.35 DR
05/06/2021	Transfer		550.00		576.35 DR
05/06/2021	Audit Fees			550.00	26.35 DR
29/06/2021	Transfer		1.00		27.35 DR
			2,754.00	2,750.00	27.35 DR
<u>Suncorp Saver Account (MET600856169)</u>					
01/07/2020	Opening Balance				278,590.98 DR
31/07/2020	Interest		118.31		278,709.29 DR
31/08/2020	Interest		118.36		278,827.65 DR
29/09/2020	Transfer			1.00	278,826.65 DR
30/09/2020	Interest		114.58		278,941.23 DR
31/10/2020	Interest		118.46		279,059.69 DR
08/11/2020	Transfer			2,200.00	276,859.69 DR
30/11/2020	Interest		93.51		276,953.20 DR
29/12/2020	Transfer			1.00	276,952.20 DR
31/12/2020	Interest		82.32		277,034.52 DR
31/01/2021	Interest		82.35		277,116.87 DR
28/02/2021	Interest		74.41		277,191.28 DR
29/03/2021	Transfer			1.00	277,190.28 DR
31/03/2021	Interest		51.64		277,241.92 DR
21/04/2021	ATO		6.07		277,247.99 DR
30/04/2021	Interest		45.57		277,293.56 DR
31/05/2021	Interest		47.11		277,340.67 DR
05/06/2021	Transfer			550.00	276,790.67 DR
29/06/2021	Transfer			1.00	276,789.67 DR
30/06/2021	Interest		45.51		276,835.18 DR
			998.20	2,754.00	276,835.18 DR
Distributions Receivable (61800)					
<u>Summit Money Master Plan (01)</u>					
01/07/2020	Opening Balance				2,868.04 DR
30/06/2021	BRING IN DEBTOR 2021 AND REVERSE 2020 DEBTOR			2,868.04	0.00 DR
30/06/2021	BRING IN DEBTOR 2021 AND REVERSE 2020 DEBTOR		7,122.98		7,122.98 DR
			7,122.98	2,868.04	7,122.98 DR

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As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Managed Investments (Australian) (74700)					
<u>Summit Money Master Plan (01)</u>					
01/07/2020	Opening Balance	1.00			270,598.47 DR
30/06/2021	BRING IN DEBTOR 2021 AND REVERSE 2020 DEBTOR			4,254.94	266,343.53 DR
30/06/2021	BALANCE CASH ACCOUNT - REINVESTED			3,239.85	263,103.68 DR
30/06/2021	Bring in North Investment - Reinvested - per tax statement		12,001.26		275,104.94 DR
30/06/2021	Revaluation - 30/06/2021 @ \$329,261.950000 (Exit) - 1.000000 Units on hand		54,157.01		329,261.95 DR
		1.00	66,158.27	7,494.79	329,261.95 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				263.76 DR
21/04/2021	ATO			265.07	1.31 CR
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021		1,145.79		1,144.48 DR
30/06/2021	Create Entries - Foreign Credits Adjustment - 30/06/2021		104.59		1,249.07 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			1,203.75	45.32 DR
			1,250.38	1,468.82	45.32 DR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2020	Opening Balance				6,568.36 CR
30/06/2021	Create Entries - PDIT Entry - 30/06/2021			5,415.82	11,984.18 CR
				5,415.82	11,984.18 CR
Total Debits:			183,486.98		
Total Credits:				183,486.98	