

M & K SMITH SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2018 TO 30/06/2019
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL

Printed: Wednesday 3 June, 2020 @ 08:40:45

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>247</u> <u>Increase in Market Value of Investments</u>						
30/06/2019	300619	Closing Journal - Non			18,324.42	(18,324.42)
Narration: 53 Wharf Street. Tweed Heads (772/001)						
<u>260</u> <u>Member/Personal Contributions - Concessional (Taxable)</u>						
<u>260/013</u> <u>Smith, Michael John</u>						
26/06/2019	1	Bank Statement			25,000.00	(25,000.00)
Narration: Input St George #422156726 Account Transactions for 2019						
<u>260/014</u> <u>Smith, Kaeren Ann</u>						
26/06/2019	1	Bank Statement			25,000.00	(25,000.00)
Narration: Input St George #422156726 Account Transactions for 2019						
<u>261</u> <u>Member/Personal Contributions - Non Concessional (Undeducted)</u>						
<u>261/013</u> <u>Smith, Michael John</u>						
30/06/2019	18	Journal - Non Cash			187.00	(187.00)
Narration: To take up ASIC Review Fees paid by the Trust						
30/06/2019	17	Journal - Non Cash			11,272.59	(11,459.59)
Narration: To take up Super Fund Expemses paid priavtely						
<u>261/014</u> <u>Smith, Kaeren Ann</u>						
30/06/2019	18	Journal - Non Cash			187.00	(187.00)
Narration: To take up ASIC Review Fees paid by the Trust						
30/06/2019	17	Journal - Non Cash			11,272.59	(11,459.59)
Narration: To take up Super Fund Expemses paid priavtely						
<u>280</u> <u>Rent Received</u>						
<u>280/001</u> <u>53 Wharf Street Tweed Heads</u>						
22/08/2018	1	Bank Statement			5,600.00	(5,600.00)
Narration: Input St George #422156726 Account Transactions for 2019						
22/08/2018	1	Bank Statement			5,600.00	(11,200.00)
Narration: Input St George #422156726 Account Transactions for 2019						
22/08/2018	300619	Closing Journal - Cash		509.09		(10,690.91)
Narration: GST adjustment at 30/06/2019						
22/08/2018	300619	Closing Journal - Cash		509.09		(10,181.82)
Narration: GST adjustment at 30/06/2019						
03/10/2018	1	Bank Statement			5,600.00	(15,781.82)
Narration: Input St George #422156726 Account Transactions for 2019						
03/10/2018	300619	Closing Journal - Cash		509.09		(15,272.73)
Narration: GST adjustment at 30/06/2019						
31/10/2018	1	Bank Statement			5,600.00	(20,872.73)
Narration: Input St George #422156726 Account Transactions for 2019						
31/10/2018	300619	Closing Journal - Cash		509.09		(20,363.64)
Narration: GST adjustment at 30/06/2019						
04/12/2018	1	Bank Statement			5,600.00	(25,963.64)
Narration: Input St George #422156726 Account Transactions for 2019						
04/12/2018	300619	Closing Journal - Cash		509.09		(25,454.55)
Narration: GST adjustment at 30/06/2019						
31/12/2018	1	Bank Statement			4,800.00	(30,254.55)
Narration: Input St George #422156726 Account Transactions for 2019						
31/12/2018	300619	Closing Journal - Cash		436.36		(29,818.19)

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		Narration: GST adjustment at 30/06/2019				
03/01/2019	1	Bank Statement			800.00	(30,618.19)
		Narration: Input St George #422156726 Account Transactions for 2019				
03/01/2019	300619	Closing Journal - Cash		72.73		(30,545.46)
		Narration: GST adjustment at 30/06/2019				
05/02/2019	1	Bank Statement			11,200.00	(41,745.46)
		Narration: Input St George #422156726 Account Transactions for 2019				
05/02/2019	300619	Closing Journal - Cash		1,018.18		(40,727.28)
		Narration: GST adjustment at 30/06/2019				
06/03/2019	1	Bank Statement			5,600.00	(46,327.28)
		Narration: Input St George #422156726 Account Transactions for 2019				
06/03/2019	300619	Closing Journal - Cash		509.09		(45,818.19)
		Narration: GST adjustment at 30/06/2019				
19/03/2019	1	Bank Statement			5,000.00	(50,818.19)
		Narration: Input St George #422156726 Account Transactions for 2019				
19/03/2019	300619	Closing Journal - Cash		454.55		(50,363.64)
		Narration: GST adjustment at 30/06/2019				
02/04/2019	1	Bank Statement			5,600.00	(55,963.64)
		Narration: Input St George #422156726 Account Transactions for 2019				
02/04/2019	300619	Closing Journal - Cash		509.09		(55,454.55)
		Narration: GST adjustment at 30/06/2019				
01/05/2019	1	Bank Statement			5,600.00	(61,054.55)
		Narration: Input St George #422156726 Account Transactions for 2019				
01/05/2019	300619	Closing Journal - Cash		509.09		(60,545.46)
		Narration: GST adjustment at 30/06/2019				
31/05/2019	1	Bank Statement			5,600.00	(66,145.46)
		Narration: Input St George #422156726 Account Transactions for 2019				
31/05/2019	300619	Closing Journal - Cash		509.09		(65,636.37)
		Narration: GST adjustment at 30/06/2019				
26/06/2019	1	Bank Statement			5,600.00	(71,236.37)
		Narration: Input St George #422156726 Account Transactions for 2019				
26/06/2019	300619	Closing Journal - Cash		509.09		(70,727.28)
		Narration: GST adjustment at 30/06/2019				
301		<u>Accountancy Fees</u>				
30/06/2019	13	Journal - Non Cash		2,981.00		2,981.00
		Narration: To take up super fund expenses paid by the trust				
30/06/2019	18	Journal - Non Cash		374.00		3,355.00
		Narration: To take up ASIC Review Fees paid by the Trust				
30/06/2019	300619	Closing Journal - Cash			34.00	3,321.00
		Narration: GST adjustment at 30/06/2019				
30/06/2019	300619	Closing Journal - Cash			203.25	3,117.75
		Narration: GST adjustment at 30/06/2019				
302		<u>Administration Costs</u>				
30/06/2019	13	Journal - Non Cash		316.00		316.00
		Narration: To take up super fund expenses paid by the trust				
304		<u>ATO Supervisory Levy</u>				
30/06/2019	15	Journal - Non Cash		259.00		259.00
		Narration: ATO Super Levy				
311		<u>Amortisation</u>				
30/06/2019	11	Journal - Non Cash		190.35		190.35
		Narration: 2019 Armotisation Expense				

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315 <u>Bank Charges</u>						
31/07/2018	1	Bank Statement		10.00		10.00
		Narration: Input St George #422156726 Account Transactions for 2019				
31/07/2018	8	Journal - Cash		29.92		39.92
		Narration: Input Loan Account Transactions 2019				
31/08/2018	1	Bank Statement		10.00		49.92
		Narration: Input St George #422156726 Account Transactions for 2019				
31/08/2018	8	Journal - Cash		29.92		79.84
		Narration: Input Loan Account Transactions 2019				
29/09/2018	1	Bank Statement		10.00		89.84
		Narration: Input St George #422156726 Account Transactions for 2019				
30/09/2018	8	Journal - Cash		29.92		119.76
		Narration: Input Loan Account Transactions 2019				
31/10/2018	1	Bank Statement		10.00		129.76
		Narration: Input St George #422156726 Account Transactions for 2019				
31/10/2018	8	Journal - Cash		29.92		159.68
		Narration: Input Loan Account Transactions 2019				
30/11/2018	1	Bank Statement		10.00		169.68
		Narration: Input St George #422156726 Account Transactions for 2019				
30/11/2018	8	Journal - Cash		29.92		199.60
		Narration: Input Loan Account Transactions 2019				
31/12/2018	1	Bank Statement		10.00		209.60
		Narration: Input St George #422156726 Account Transactions for 2019				
31/12/2018	8	Journal - Cash		29.92		239.52
		Narration: Input Loan Account Transactions 2019				
31/01/2019	1	Bank Statement		10.00		249.52
		Narration: Input St George #422156726 Account Transactions for 2019				
31/01/2019	8	Journal - Cash		29.92		279.44
		Narration: Input Loan Account Transactions 2019				
28/02/2019	1	Bank Statement		10.00		289.44
		Narration: Input St George #422156726 Account Transactions for 2019				
28/02/2019	8	Journal - Cash		29.92		319.36
		Narration: Input Loan Account Transactions 2019				
30/03/2019	1	Bank Statement		10.00		329.36
		Narration: Input St George #422156726 Account Transactions for 2019				
31/03/2019	8	Journal - Cash		29.92		359.28
		Narration: Input Loan Account Transactions 2019				
30/04/2019	1	Bank Statement		10.00		369.28
		Narration: Input St George #422156726 Account Transactions for 2019				
30/04/2019	8	Journal - Cash		29.92		399.20
		Narration: Input Loan Account Transactions 2019				
31/05/2019	1	Bank Statement		10.00		409.20
		Narration: Input St George #422156726 Account Transactions for 2019				
31/05/2019	8	Journal - Cash		29.92		439.12
		Narration: Input Loan Account Transactions 2019				
28/06/2019	8	Journal - Cash		29.92		469.04
		Narration: Input Loan Account Transactions 2019				
29/06/2019	1	Bank Statement		10.00		479.04
		Narration: Input St George #422156726 Account Transactions for 2019				
379 <u>Interest Paid</u>						
28/07/2018	8	Journal - Cash		974.06		974.06
		Narration: Input Loan Account Transactions 2019				
28/08/2018	8	Journal - Cash		999.35		1,973.41

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Narration: Input Loan Account Transactions 2019						
28/09/2018	8	Journal - Cash		967.32		2,940.73
Narration: Input Loan Account Transactions 2019						
28/10/2018	8	Journal - Cash		937.88		3,878.61
Narration: Input Loan Account Transactions 2019						
28/11/2018	8	Journal - Cash		944.93		4,823.54
Narration: Input Loan Account Transactions 2019						
28/12/2018	8	Journal - Cash		895.53		5,719.07
Narration: Input Loan Account Transactions 2019						
26/01/2019	8	Journal - Cash		900.44		6,619.51
Narration: Input Loan Account Transactions 2019						
28/02/2019	8	Journal - Cash		860.99		7,480.50
Narration: Input Loan Account Transactions 2019						
28/03/2019	8	Journal - Cash		750.50		8,231.00
Narration: Input Loan Account Transactions 2019						
27/04/2019	8	Journal - Cash		808.92		9,039.92
Narration: Input Loan Account Transactions 2019						
28/05/2019	8	Journal - Cash		756.44		9,796.36
Narration: Input Loan Account Transactions 2019						
28/06/2019	8	Journal - Cash		746.39		10,542.75
Narration: Input Loan Account Transactions 2019						
412	<u>Pensions Paid - Preserved - Tax Free</u>					
412/001	<u>Smith, Michael John</u>					
26/06/2019	501	Journal - Cash		15,102.09		15,102.09
Narration: Pension Payment - Tax Free						
412/002	<u>Smith, Kaeren Ann</u>					
26/06/2019	502	Journal - Cash		2,228.27		2,228.27
Narration: Pension Payment - Tax Free						
412/003	<u>Smith, Michael John</u>					
412/004	<u>Smith, Kaeren Ann</u>					
412/005	<u>Smith, Michael John</u>					
412/006	<u>Smith, Kaeren Ann</u>					
412/007	<u>Smith, Michael John</u>					
26/06/2019	507	Journal - Cash		100.64		100.64
Narration: Pension Payment - Tax Free						
412/008	<u>Smith, Kaeren Ann</u>					
26/06/2019	509	Journal - Cash		99.90		99.90
Narration: Pension Payment - Tax Free						
412/009	<u>Smith, Michael John</u>					
26/06/2019	509	Journal - Cash		377.52		377.52
Narration: Pension Payment - Tax Free						
412/010	<u>Smith, Kaeren Ann</u>					
26/06/2019	510	Journal - Cash		375.77		375.77
Narration: Pension Payment - Tax Free						

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415	<u>Pensions Paid - Preserved - Taxable</u>					
415/001	<u>Smith, Michael John</u>					
26/06/2019	501	Journal - Cash		21,517.91		21,517.91
	Narration: Pension Payment - Taxable					
415/002	<u>Smith, Kaeren Ann</u>					
26/06/2019	502	Journal - Cash		3,511.73		3,511.73
	Narration: Pension Payment - Taxable					
415/003	<u>Smith, Michael John</u>					
26/06/2019	503	Journal - Cash		850.00		850.00
	Narration: Pension Payment - Taxable					
415/004	<u>Smith, Kaeren Ann</u>					
26/06/2019	504	Journal - Cash		840.00		840.00
	Narration: Pension Payment - Taxable					
415/005	<u>Smith, Michael John</u>					
26/06/2019	505	Journal - Cash		459.99		459.99
	Narration: Pension Payment - Taxable					
415/006	<u>Smith, Kaeren Ann</u>					
26/06/2019	506	Journal - Cash		450.00		450.00
	Narration: Pension Payment - Taxable					
415/007	<u>Smith, Michael John</u>					
26/06/2019	507	Journal - Cash		1,259.36		1,259.36
	Narration: Pension Payment - Taxable					
415/008	<u>Smith, Kaeren Ann</u>					
26/06/2019	509	Journal - Cash		1,250.10		1,250.10
	Narration: Pension Payment - Taxable					
415/009	<u>Smith, Michael John</u>					
26/06/2019	509	Journal - Cash		722.48		722.48
	Narration: Pension Payment - Taxable					
415/010	<u>Smith, Kaeren Ann</u>					
26/06/2019	510	Journal - Cash		854.23		854.23
	Narration: Pension Payment - Taxable					
416	<u>Pensions Paid - Unrestricted Non Preserved - Taxable</u>					
416/005	<u>Smith, Michael John</u>					
26/06/2019	505	Journal - Cash		0.01		0.01
	Narration: Pension Payment - Taxable					
425	<u>Rental Property Expenses</u>					
425/001	<u>Rates/Water</u>					
30/06/2019	16	Journal - Non Cash		110.38		110.38
	Narration: To take up Water Rates paid by the Trust					

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<u>425/004 Solar Panels</u>						
30/06/2019	10	Journal - Non Cash		650.37		650.37
Narration: 2019 Depreciation solar panels						
<u>425/010 Capital Works</u>						
30/06/2019	9	Journal - Non Cash		2,217.90		2,217.90
Narration: Capital Works Write off per QS Report						
<u>425/011 Div 40 Exp - 53 Wharf Street</u>						
30/06/2019	9	Journal - Non Cash		4,156.15		4,156.15
Narration: Capital Works Write off per QS Report						
<u>485 Income Tax Expense</u>						
30/06/2019	300619	Closing Journal - Tax -		11,316.00		11,316.00
Narration: Income Tax Expense entry at 30/06/2019						
<u>490 Profit/Loss Allocation Account</u>						
30/06/2019	300619	Closing Journal - Cash		67,012.01		67,012.01
Narration: Allocation of profit at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			3,816.00	63,196.01
Narration: Allocation of tax on profit at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			50,000.00	13,196.01
Narration: Pensions paid allocation at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash		65,419.18		78,615.19
Narration: Contributions and tax allocation at 30/06/2019						
<u>492 ETP Clearing Account</u>						
26/06/2019	1	Bank Statement		50,000.00		50,000.00
Narration: Input St George #422156726 Account Transactions for 2019						
26/06/2019	501	Journal - Cash			36,620.00	13,380.00
Narration: Pension Payment						
26/06/2019	502	Journal - Cash			5,740.00	7,640.00
Narration: Pension Payment						
26/06/2019	503	Journal - Cash			850.00	6,790.00
Narration: Pension Payment						
26/06/2019	504	Journal - Cash			840.00	5,950.00
Narration: Pension Payment						
26/06/2019	505	Journal - Cash			460.00	5,490.00
Narration: Pension Payment						
26/06/2019	506	Journal - Cash			450.00	5,040.00
Narration: Pension Payment						
26/06/2019	507	Journal - Cash			1,360.00	3,680.00
Narration: Pension Payment						
26/06/2019	509	Journal - Cash			1,350.00	2,330.00
Narration: Pension Payment						
26/06/2019	509	Journal - Cash			1,100.00	1,230.00
Narration: Pension Payment						
26/06/2019	510	Journal - Cash			1,230.00	
Narration: Pension Payment						
<u>500 Profit/(Loss) carried forward</u>						
01/07/2018		Opening Balance				0.00
<u>501 Smith, Michael John (Pension)</u>						

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<u>501/001 Opening Balance - Preserved/Taxable</u>						
01/07/2018		Opening Balance				0.00
<u>501/002 Opening Balance - Preserved/Tax Free</u>						
01/07/2018		Opening Balance				0.00
<u>501/003 Opening Balance - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				(89,015.27)
01/07/2018	010718	Journal - Cash		25,025.88		(63,989.39)
Narration: Fund ledger balance forward at 01/07/2018						
01/07/2018	010718	Journal - Cash			9,035.88	(73,025.27)
Narration: Fund ledger balance forward at 01/07/2018						
<u>501/004 Opening Balance - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				(62,462.13)
01/07/2018	010718	Journal - Cash		17,564.12		(44,898.01)
Narration: Fund ledger balance forward at 01/07/2018						
01/07/2018	010718	Journal - Cash			6,341.72	(51,239.73)
Narration: Fund ledger balance forward at 01/07/2018						
<u>501/011 Employer Contributions - Concessional</u>						
<u>501/013 Employer Contributions - Non Preserved</u>						
<u>501/015 Member/Personal Contributions - Non Preserved</u>						
<u>501/016 Member/Personal Contributions - Preserved</u>						
<u>501/021 Transfers In - Preserved/Taxable</u>						
<u>501/022 Transfers In - Preserved/Tax Free</u>						
<u>501/024 Transfers In - Unrestricted Non Preserved/Tax Free</u>						
<u>501/030 Share of Profit/(Loss) - Preserved/Tax Free</u>						
<u>501/031 Share of Profit/(Loss) - Preserved/Taxable</u>						
<u>501/034 Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				(6,341.72)
01/07/2018	010718	Journal - Cash		6,341.72		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			7,466.14	(7,466.14)
Narration: Members profit allocation at 30/06/2019						
<u>501/035 Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				(9,035.88)
01/07/2018	010718	Journal - Cash		9,035.88		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			10,637.98	(10,637.98)
Narration: Members profit allocation at 30/06/2019						
<u>501/051 Contributions Tax - Preserved</u>						

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501/053		<u>Income Tax - Preserved/Taxable</u>				
01/07/2018		Opening Balance				0.00
501/055		<u>Pensions Paid - Preserved/Taxable</u>				
501/059		<u>Pensions Paid - Preserved/Tax Free</u>				
501/061		<u>Contributions Tax - Unrestricted Non Preserved</u>				
501/065		<u>Pensions Paid - Unrestricted Non Preserved/Taxable</u>				
01/07/2018		Opening Balance				25,025.88
01/07/2018	010718	Journal - Cash			25,025.88	
		Narration: Fund ledger balance forward at 01/07/2018				
26/06/2019	300619	Closing Journal - Cash		21,517.91		21,517.91
		Narration: Account allocation at year end at 30/06/2019				
501/068		<u>Pensions Paid - Unrestricted Non Preserved/Tax Free</u>				
01/07/2018		Opening Balance				17,564.12
01/07/2018	010718	Journal - Cash			17,564.12	
		Narration: Fund ledger balance forward at 01/07/2018				
26/06/2019	300619	Closing Journal - Cash		15,102.09		15,102.09
		Narration: Account allocation at year end at 30/06/2019				
502		<u>Smith, Kaeren Ann (Pension)</u>				
502/001		<u>Opening Balance - Preserved/Taxable</u>				
01/07/2018		Opening Balance				(88,573.79)
01/07/2018	010718	Journal - Cash		718.50		(87,855.29)
		Narration: Fund ledger balance forward at 01/07/2018				
502/002		<u>Opening Balance - Preserved/Tax Free</u>				
01/07/2018		Opening Balance				(56,190.36)
01/07/2018	010718	Journal - Cash		455.90		(55,734.46)
		Narration: Fund ledger balance forward at 01/07/2018				
502/004		<u>Opening Balance - Unrestricted Non Preserved/Tax Free</u>				
502/011		<u>Employer Contributions - Concessional</u>				
502/016		<u>Member/Personal Contributions - Preserved</u>				
01/07/2018		Opening Balance				0.00
502/021		<u>Transfers In - Preserved/Taxable</u>				
502/022		<u>Transfers In - Preserved/Tax Free</u>				
502/024		<u>Transfers In - Unrestricted Non Preserved/Tax Free</u>				
502/030		<u>Share of Profit/(Loss) - Preserved/Tax Free</u>				
01/07/2018		Opening Balance				(5,705.02)
01/07/2018	010718	Journal - Cash		5,705.02		
		Narration: Fund ledger balance forward at 01/07/2018				
30/06/2019	300619	Closing Journal - Cash			8,143.71	(8,143.71)
		Narration: Members profit allocation at 30/06/2019				

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>502/031 Share of Profit/(Loss) - Preserved/Taxable</u>						
01/07/2018		Opening Balance				(8,991.06)
01/07/2018	010718	Journal - Cash		8,991.06		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			12,834.41	(12,834.41)
Narration: Members profit allocation at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash		0.02		(12,834.39)
Narration: Profit rounding allocation adjustment at 30/06/2019						
<u>502/050 Income Tax - Preserved/Tax Free</u>						
01/07/2018		Opening Balance				726.12
01/07/2018	010718	Journal - Cash			726.12	
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		883.83		883.83
Narration: Members profits tax allocation at 30/06/2019						
<u>502/051 Contributions Tax - Preserved</u>						
<u>502/053 Income Tax - Preserved/Taxable</u>						
01/07/2018		Opening Balance				1,144.36
01/07/2018	010718	Journal - Cash			1,144.36	
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		1,392.91		1,392.91
Narration: Members profits tax allocation at 30/06/2019						
<u>502/055 Pensions Paid - Preserved/Taxable</u>						
01/07/2018		Opening Balance				8,565.20
01/07/2018	010718	Journal - Cash			8,565.20	
Narration: Fund ledger balance forward at 01/07/2018						
26/06/2019	300619	Closing Journal - Cash		3,511.73		3,511.73
Narration: Account allocation at year end at 30/06/2019						
<u>502/059 Pensions Paid - Preserved/Tax Free</u>						
01/07/2018		Opening Balance				5,434.80
01/07/2018	010718	Journal - Cash			5,434.80	
Narration: Fund ledger balance forward at 01/07/2018						
26/06/2019	300619	Closing Journal - Cash		2,228.27		2,228.27
Narration: Account allocation at year end at 30/06/2019						
<u>502/068 Pensions Paid - Unrestricted Non Preserved/Tax Free</u>						
<u>503 Smith, Michael John (Pension)</u>						
<u>503/001 Opening Balance - Preserved/Taxable</u>						
01/07/2018		Opening Balance				(2,100.00)
01/07/2018	010718	Journal - Cash		2,100.00		0.00
Narration: Fund ledger balance forward at 01/07/2018						
<u>503/003 Opening Balance - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				(19,050.26)
01/07/2018	010718	Journal - Cash			2,147.12	(21,197.38)
Narration: Fund ledger balance forward at 01/07/2018						
<u>503/016 Member/Personal Contributions - Preserved</u>						

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>503/031 Share of Profit/(Loss) - Preserved/Taxable</u>						
<u>503/035 Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				(2,147.12)
01/07/2018	010718	Journal - Cash		2,147.12		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			3,096.88	(3,096.88)
Narration: Members profit allocation at 30/06/2019						
<u>503/051 Contributions Tax - Preserved</u>						
<u>503/053 Income Tax - Preserved/Taxable</u>						
<u>503/055 Pensions Paid - Preserved/Taxable</u>						
01/07/2018		Opening Balance				2,100.00
01/07/2018	010718	Journal - Cash			2,100.00	
Narration: Fund ledger balance forward at 01/07/2018						
<u>503/061 Contributions Tax - Unrestricted Non Preserved</u>						
<u>503/065 Pensions Paid - Unrestricted Non Preserved/Taxable</u>						
26/06/2019	300619	Closing Journal - Cash		850.00		850.00
Narration: Account allocation at year end at 30/06/2019						
<u>504 Smith, Kaeren Ann (Pension)</u>						
<u>504/001 Opening Balance - Preserved/Taxable</u>						
01/07/2018		Opening Balance				(21,120.25)
01/07/2018	010718	Journal - Cash		228.82		(20,891.43)
Narration: Fund ledger balance forward at 01/07/2018						
<u>504/016 Member/Personal Contributions - Preserved</u>						
<u>504/031 Share of Profit/(Loss) - Preserved/Taxable</u>						
01/07/2018		Opening Balance				(2,144.07)
01/07/2018	010718	Journal - Cash		2,144.07		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			3,052.18	(3,052.18)
Narration: Members profit allocation at 30/06/2019						
<u>504/051 Contributions Tax - Preserved</u>						
<u>504/053 Income Tax - Preserved/Taxable</u>						
01/07/2018		Opening Balance				272.89
01/07/2018	010718	Journal - Cash			272.89	
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		331.25		331.25
Narration: Members profits tax allocation at 30/06/2019						
<u>504/055 Pensions Paid - Preserved/Taxable</u>						
01/07/2018		Opening Balance				2,100.00
01/07/2018	010718	Journal - Cash			2,100.00	
Narration: Fund ledger balance forward at 01/07/2018						
26/06/2019	300619	Closing Journal - Cash		840.00		840.00

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Narration: Account allocation at year end at 30/06/2019						
505	<u>Smith, Michael John (Pension)</u>					
505/001	<u>Opening Balance - Preserved/Taxable</u>					
01/07/2018		Opening Balance				(1,099.99)
01/07/2018	010718	Journal - Cash		1,099.99		0.00
Narration: Fund ledger balance forward at 01/07/2018						
505/003	<u>Opening Balance - Unrestricted Non Preserved/Taxable</u>					
01/07/2018		Opening Balance				(10,228.08)
01/07/2018	010718	Journal - Cash			1,149.99	(11,378.07)
Narration: Fund ledger balance forward at 01/07/2018						
505/016	<u>Member/Personal Contributions - Preserved</u>					
505/031	<u>Share of Profit/(Loss) - Preserved/Taxable</u>					
505/035	<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>					
01/07/2018		Opening Balance				(1,150.00)
01/07/2018	010718	Journal - Cash		1,150.00		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			1,662.30	(1,662.30)
Narration: Members profit allocation at 30/06/2019						
505/051	<u>Contributions Tax - Preserved</u>					
505/053	<u>Income Tax - Preserved/Taxable</u>					
505/055	<u>Pensions Paid - Preserved/Taxable</u>					
01/07/2018		Opening Balance				1,099.99
01/07/2018	010718	Journal - Cash			1,099.99	
Narration: Fund ledger balance forward at 01/07/2018						
505/061	<u>Contributions Tax - Unrestricted Non Preserved</u>					
505/065	<u>Pensions Paid - Unrestricted Non Preserved/Taxable</u>					
01/07/2018		Opening Balance				0.01
01/07/2018	010718	Journal - Cash			0.01	
Narration: Fund ledger balance forward at 01/07/2018						
26/06/2019	300619	Closing Journal - Cash		0.01		0.01
Narration: Account allocation at year end at 30/06/2019						
26/06/2019	300619	Closing Journal - Cash		459.99		460.00
Narration: Account allocation at year end at 30/06/2019						
505/081	<u>Benefits Paid - Preserved/Taxable</u>					
506	<u>Smith, Kaeren Ann (Pension)</u>					
506/001	<u>Opening Balance - Preserved/Taxable</u>					
01/07/2018		Opening Balance				(11,328.06)
01/07/2018	010718	Journal - Cash		96.37		(11,231.69)
Narration: Fund ledger balance forward at 01/07/2018						
506/016	<u>Member/Personal Contributions - Preserved</u>					

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<u>506/031 Share of Profit/(Loss) - Preserved/Taxable</u>						
01/07/2018		Opening Balance				(1,150.00)
01/07/2018	010718	Journal - Cash		1,150.00		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			1,640.92	(1,640.92)
Narration: Members profit allocation at 30/06/2019						
<u>506/051 Contributions Tax - Preserved</u>						
<u>506/053 Income Tax - Preserved/Taxable</u>						
01/07/2018		Opening Balance				146.37
01/07/2018	010718	Journal - Cash			146.37	
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		178.09		178.09
Narration: Members profits tax allocation at 30/06/2019						
<u>506/055 Pensions Paid - Preserved/Taxable</u>						
01/07/2018		Opening Balance				1,100.00
01/07/2018	010718	Journal - Cash			1,100.00	
Narration: Fund ledger balance forward at 01/07/2018						
26/06/2019	300619	Closing Journal - Cash		450.00		450.00
Narration: Account allocation at year end at 30/06/2019						
<u>507 Smith, Michael John (Pension)</u>						
<u>507/001 Opening Balance - Preserved/Taxable</u>						
01/07/2018		Opening Balance				(1,185.28)
01/07/2018	010718	Journal - Cash		1,185.28		0.00
Narration: Fund ledger balance forward at 01/07/2018						
<u>507/002 Opening Balance - Preserved/Tax Free</u>						
01/07/2018		Opening Balance				(94.72)
01/07/2018	010718	Journal - Cash		94.72		0.00
Narration: Fund ledger balance forward at 01/07/2018						
<u>507/003 Opening Balance - Unrestricted Non Preserved/Taxable</u>						
01/07/2018		Opening Balance				(28,557.14)
01/07/2018	010718	Journal - Cash			3,019.45	(31,576.59)
Narration: Fund ledger balance forward at 01/07/2018						
<u>507/004 Opening Balance - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				(2,282.86)
01/07/2018	010718	Journal - Cash			241.29	(2,524.15)
Narration: Fund ledger balance forward at 01/07/2018						
<u>507/015 Member/Personal Contributions - Non Preserved</u>						
<u>507/016 Member/Personal Contributions - Preserved</u>						
<u>507/034 Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018		Opening Balance				(241.29)
01/07/2018	010718	Journal - Cash		241.29		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			368.67	(368.67)

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Narration: Members profit allocation at 30/06/2019						
507/035		<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>				
01/07/2018		Opening Balance				(3,019.45)
01/07/2018	010718	Journal - Cash		3,019.45		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			4,613.37	(4,613.37)
Narration: Members profit allocation at 30/06/2019						
507/051		<u>Contributions Tax - Preserved</u>				
507/053		<u>Income Tax - Preserved/Taxable</u>				
01/07/2018		Opening Balance				0.00
507/055		<u>Pensions Paid - Preserved/Taxable</u>				
01/07/2018		Opening Balance				1,185.28
01/07/2018	010718	Journal - Cash			1,185.28	
Narration: Fund ledger balance forward at 01/07/2018						
507/059		<u>Pensions Paid - Preserved/Tax Free</u>				
01/07/2018		Opening Balance				94.72
01/07/2018	010718	Journal - Cash			94.72	
Narration: Fund ledger balance forward at 01/07/2018						
507/061		<u>Contributions Tax - Unrestricted Non Preserved</u>				
507/065		<u>Pensions Paid - Unrestricted Non Preserved/Taxable</u>				
26/06/2019	300619	Closing Journal - Cash		1,259.36		1,259.36
Narration: Account allocation at year end at 30/06/2019						
507/068		<u>Pensions Paid - Unrestricted Non Preserved/Tax Free</u>				
26/06/2019	300619	Closing Journal - Cash		100.64		100.64
Narration: Account allocation at year end at 30/06/2019						
508		<u>Smith, Kaeren Ann (Pension)</u>				
508/001		<u>Opening Balance - Preserved/Taxable</u>				
01/07/2018		Opening Balance				(29,740.78)
01/07/2018	010718	Journal - Cash			1,449.72	(31,190.50)
Narration: Fund ledger balance forward at 01/07/2018						
508/002		<u>Opening Balance - Preserved/Tax Free</u>				
01/07/2018		Opening Balance				(2,377.58)
01/07/2018	010718	Journal - Cash			115.85	(2,493.43)
Narration: Fund ledger balance forward at 01/07/2018						
508/016		<u>Member/Personal Contributions - Preserved</u>				
508/030		<u>Share of Profit/(Loss) - Preserved/Tax Free</u>				
01/07/2018		Opening Balance				(241.28)
01/07/2018	010718	Journal - Cash		241.28		
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash			364.16	(364.16)
Narration: Members profit allocation at 30/06/2019						

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<u>508/031 Share of Profit/(Loss) - Preserved/Taxable</u>						
01/07/2018		Opening Balance				(3,019.29)
01/07/2018	010718	Journal - Cash		3,019.29		
		Narration: Fund ledger balance forward at 01/07/2018				
30/06/2019	300619	Closing Journal - Cash			4,556.98	(4,556.98)
		Narration: Members profit allocation at 30/06/2019				
<u>508/050 Income Tax - Preserved/Tax Free</u>						
01/07/2018		Opening Balance				30.71
01/07/2018	010718	Journal - Cash			30.71	
		Narration: Fund ledger balance forward at 01/07/2018				
30/06/2019	300619	Closing Journal - Cash		39.52		39.52
		Narration: Members profits tax allocation at 30/06/2019				
<u>508/051 Contributions Tax - Preserved</u>						
<u>508/053 Income Tax - Preserved/Taxable</u>						
01/07/2018		Opening Balance				384.29
01/07/2018	010718	Journal - Cash			384.29	
		Narration: Fund ledger balance forward at 01/07/2018				
30/06/2019	300619	Closing Journal - Cash		494.57		494.57
		Narration: Members profits tax allocation at 30/06/2019				
<u>508/055 Pensions Paid - Preserved/Taxable</u>						
01/07/2018		Opening Balance				1,185.28
01/07/2018	010718	Journal - Cash			1,185.28	
		Narration: Fund ledger balance forward at 01/07/2018				
26/06/2019	300619	Closing Journal - Cash		1,250.10		1,250.10
		Narration: Account allocation at year end at 30/06/2019				
<u>508/059 Pensions Paid - Preserved/Tax Free</u>						
01/07/2018		Opening Balance				94.72
01/07/2018	010718	Journal - Cash			94.72	
		Narration: Fund ledger balance forward at 01/07/2018				
26/06/2019	300619	Closing Journal - Cash		99.90		99.90
		Narration: Account allocation at year end at 30/06/2019				
<u>509 Smith, Michael John (Pension)</u>						
<u>509/001 Opening Balance - Preserved/Taxable</u>						
01/07/2018	010718	Journal - Cash			18,008.19	(18,008.19)
		Narration: Fund ledger balance forward at 01/07/2018				
01/07/2018	010718	ETP Preservation		18,008.19		
		Narration: Members balance transfer to Unrestricted Non Preserved				
<u>509/002 Opening Balance - Preserved/Tax Free</u>						
01/07/2018	010718	Journal - Cash			9,410.14	(9,410.14)
		Narration: Fund ledger balance forward at 01/07/2018				
01/07/2018	010718	ETP Preservation		9,410.14		
		Narration: Members balance transfer to Unrestricted Non Preserved				
<u>509/003 Opening Balance - Unrestricted Non Preserved/Taxable</u>						
01/07/2018	010718	ETP Preservation			18,008.19	(18,008.19)
		Narration: Members balance transfer to Unrestricted Non Preserved				

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<u>509/004 Opening Balance - Unrestricted Non Preserved/Tax Free</u>						
01/07/2018	010718	ETP Preservation			9,410.14	(9,410.14)
Narration: Members balance transfer to Unrestricted Non Preserved						
<u>509/015 Member/Personal Contributions - Non Preserved</u>						
01/07/2018	010718	ETP Preservation			9,410.14	(9,410.14)
Narration: Members balance transfer to Unrestricted Non Preserved						
01/07/2018	010718	ETP Preservation		9,410.14		
Narration: Members balance transfer to Unrestricted Non Preserved						
<u>509/016 Member/Personal Contributions - Preserved</u>						
01/07/2018		Opening Balance				(30,410.14)
01/07/2018	010718	Journal - Cash		9,410.14		(21,000.00)
Narration: Fund ledger balance forward at 01/07/2018						
01/07/2018	010718	Journal - Cash		21,000.00		
Narration: Fund ledger balance forward at 01/07/2018						
01/07/2018	010718	ETP Preservation			9,410.14	(9,410.14)
Narration: Members balance transfer to Unrestricted Non Preserved						
01/07/2018	010718	ETP Preservation		9,410.14		
Narration: Members balance transfer to Unrestricted Non Preserved						
<u>509/031 Share of Profit/(Loss) - Preserved/Taxable</u>						
01/07/2018		Opening Balance				(181.26)
01/07/2018	010718	Journal - Cash		181.26		
Narration: Fund ledger balance forward at 01/07/2018						
<u>509/035 Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>						
30/06/2019	300619	Closing Journal - Cash			4,005.74	(4,005.74)
Narration: Members profit allocation at 30/06/2019						
<u>509/051 Contributions Tax - Preserved</u>						
01/07/2018		Opening Balance				3,150.00
01/07/2018	010718	Journal - Cash			3,150.00	
Narration: Fund ledger balance forward at 01/07/2018						
01/07/2018	010718	ETP Preservation			3,150.00	(3,150.00)
Narration: Members balance transfer to Unrestricted Non Preserved						
01/07/2018	010718	ETP Preservation		3,150.00		
Narration: Members balance transfer to Unrestricted Non Preserved						
<u>509/053 Income Tax - Preserved/Taxable</u>						
01/07/2018		Opening Balance				23.07
01/07/2018	010718	Journal - Cash			23.07	
Narration: Fund ledger balance forward at 01/07/2018						
<u>509/061 Contributions Tax - Unrestricted Non Preserved</u>						
01/07/2018	010718	ETP Preservation		3,150.00		3,150.00
Narration: Members balance transfer to Unrestricted Non Preserved						
01/07/2018	010718	ETP Preservation			3,150.00	
Narration: Members balance transfer to Unrestricted Non Preserved						
<u>509/065 Pensions Paid - Unrestricted Non Preserved/Taxable</u>						
26/06/2019	300619	Closing Journal - Cash		722.48		722.48
Narration: Account allocation at year end at 30/06/2019						

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509/068		<u>Pensions Paid - Unrestricted Non Preserved/Tax Free</u>				
26/06/2019	300619	Closing Journal - Cash		377.52		377.52
		Narration: Account allocation at year end at 30/06/2019				
510		<u>Smith, Kaeren Ann (Pension)</u>				
510/001		<u>Opening Balance - Preserved/Taxable</u>				
01/07/2018	010718	Journal - Cash			21,394.59	(21,394.59)
		Narration: Fund ledger balance forward at 01/07/2018				
510/002		<u>Opening Balance - Preserved/Tax Free</u>				
01/07/2018	010718	Journal - Cash			9,410.13	(9,410.13)
		Narration: Fund ledger balance forward at 01/07/2018				
510/016		<u>Member/Personal Contributions - Preserved</u>				
01/07/2018		Opening Balance				(34,410.13)
01/07/2018	010718	Journal - Cash		9,410.13		(25,000.00)
		Narration: Fund ledger balance forward at 01/07/2018				
01/07/2018	010718	Journal - Cash		25,000.00		0.00
		Narration: Fund ledger balance forward at 01/07/2018				
510/031		<u>Share of Profit/(Loss) - Preserved/Taxable</u>				
01/07/2018		Opening Balance				(165.68)
01/07/2018	010718	Journal - Cash		165.68		
		Narration: Fund ledger balance forward at 01/07/2018				
30/06/2019	300619	Closing Journal - Cash			4,500.50	(4,500.50)
		Narration: Members profit allocation at 30/06/2019				
510/051		<u>Contributions Tax - Preserved</u>				
01/07/2018		Opening Balance				3,750.00
01/07/2018	010718	Journal - Cash			3,750.00	
		Narration: Fund ledger balance forward at 01/07/2018				
510/053		<u>Income Tax - Preserved/Taxable</u>				
01/07/2018		Opening Balance				21.09
01/07/2018	010718	Journal - Cash			21.09	
		Narration: Fund ledger balance forward at 01/07/2018				
30/06/2019	300619	Closing Journal - Cash		488.44		488.44
		Narration: Members profits tax allocation at 30/06/2019				
510/055		<u>Pensions Paid - Preserved/Taxable</u>				
26/06/2019	300619	Closing Journal - Cash		854.23		854.23
		Narration: Account allocation at year end at 30/06/2019				
510/059		<u>Pensions Paid - Preserved/Tax Free</u>				
26/06/2019	300619	Closing Journal - Cash		375.77		375.77
		Narration: Account allocation at year end at 30/06/2019				
513		<u>Smith, Michael John (Accumulation)</u>				
513/016		<u>Member/Personal Contributions - Preserved</u>				
26/06/2019	300619	Closing Journal - Cash			25,000.00	(25,000.00)
		Narration: Account allocation at year end at 30/06/2019				
30/06/2019	300619	Closing Journal - Cash			11,272.59	(36,272.59)

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
Narration: Account allocation at year end at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			187.00	(36,459.59)
Narration: Account allocation at year end at 30/06/2019						
513/031 <u>Share of Profit/(Loss) - Preserved/Taxable</u>						
30/06/2019	300619	Closing Journal - Cash			34.04	(34.04)
Narration: Members profit allocation at 30/06/2019						
513/051 <u>Contributions Tax - Preserved</u>						
26/06/2019	300619	Closing Journal - Cash		3,750.00		3,750.00
Narration: Account allocation at year end at 30/06/2019						
513/053 <u>Income Tax - Preserved/Taxable</u>						
30/06/2019	300619	Closing Journal - Cash		3.69		3.69
Narration: Members profits tax allocation at 30/06/2019						
514 <u>Smith, Kaeren Ann (Accumulation)</u>						
514/016 <u>Member/Personal Contributions - Preserved</u>						
26/06/2019	300619	Closing Journal - Cash			25,000.00	(25,000.00)
Narration: Account allocation at year end at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			11,272.59	(36,272.59)
Narration: Account allocation at year end at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			187.00	(36,459.59)
Narration: Account allocation at year end at 30/06/2019						
514/031 <u>Share of Profit/(Loss) - Preserved/Taxable</u>						
30/06/2019	300619	Closing Journal - Cash			34.04	(34.04)
Narration: Members profit allocation at 30/06/2019						
514/051 <u>Contributions Tax - Preserved</u>						
26/06/2019	300619	Closing Journal - Cash		3,750.00		3,750.00
Narration: Account allocation at year end at 30/06/2019						
514/053 <u>Income Tax - Preserved/Taxable</u>						
30/06/2019	300619	Closing Journal - Cash		3.69		3.69
Narration: Members profits tax allocation at 30/06/2019						
604 <u>Cash at Bank</u>						
01/07/2018		Opening Balance				659.34
31/07/2018	1	Bank Statement			10.00	649.34
Narration: Input St George #422156726 Account Transactions for 2019						
22/08/2018	1	Bank Statement			11,200.00	(10,550.66)
Narration: Input St George #422156726 Account Transactions for 2019						
22/08/2018	1	Bank Statement		5,600.00		(4,950.66)
Narration: Input St George #422156726 Account Transactions for 2019						
22/08/2018	1	Bank Statement		5,600.00		649.34
Narration: Input St George #422156726 Account Transactions for 2019						
31/08/2018	1	Bank Statement			10.00	639.34
Narration: Input St George #422156726 Account Transactions for 2019						
29/09/2018	1	Bank Statement			10.00	629.34
Narration: Input St George #422156726 Account Transactions for 2019						
03/10/2018	1	Bank Statement			5,600.00	(4,970.66)
Narration: Input St George #422156726 Account Transactions for 2019						
03/10/2018	1	Bank Statement		5,600.00		629.34

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
		Narration: Input St George #422156726 Account Transactions for 2019				
31/10/2018	1	Bank Statement			10.00	619.34
		Narration: Input St George #422156726 Account Transactions for 2019				
31/10/2018	1	Bank Statement			5,600.00	(4,980.66)
		Narration: Input St George #422156726 Account Transactions for 2019				
31/10/2018	1	Bank Statement		5,600.00		619.34
		Narration: Input St George #422156726 Account Transactions for 2019				
30/11/2018	1	Bank Statement			10.00	609.34
		Narration: Input St George #422156726 Account Transactions for 2019				
04/12/2018	1	Bank Statement			5,600.00	(4,990.66)
		Narration: Input St George #422156726 Account Transactions for 2019				
04/12/2018	1	Bank Statement		5,600.00		609.34
		Narration: Input St George #422156726 Account Transactions for 2019				
31/12/2018	1	Bank Statement			10.00	599.34
		Narration: Input St George #422156726 Account Transactions for 2019				
31/12/2018	1	Bank Statement			4,800.00	(4,200.66)
		Narration: Input St George #422156726 Account Transactions for 2019				
31/12/2018	1	Bank Statement		4,800.00		599.34
		Narration: Input St George #422156726 Account Transactions for 2019				
03/01/2019	1	Bank Statement			800.00	(200.66)
		Narration: Input St George #422156726 Account Transactions for 2019				
03/01/2019	999999	Bank Statement		1,600.00		1,399.34
		Narration: Bank Statement Adjustment Posting				
03/01/2019	1	Bank Statement			800.00	599.34
		Narration: Input St George #422156726 Account Transactions for 2019				
31/01/2019	1	Bank Statement			10.00	589.34
		Narration: Input St George #422156726 Account Transactions for 2019				
05/02/2019	1	Bank Statement		11,200.00		11,789.34
		Narration: Input St George #422156726 Account Transactions for 2019				
05/02/2019	1	Bank Statement			11,200.00	589.34
		Narration: Input St George #422156726 Account Transactions for 2019				
28/02/2019	1	Bank Statement			10.00	579.34
		Narration: Input St George #422156726 Account Transactions for 2019				
06/03/2019	1	Bank Statement		5,600.00		6,179.34
		Narration: Input St George #422156726 Account Transactions for 2019				
06/03/2019	1	Bank Statement			5,600.00	579.34
		Narration: Input St George #422156726 Account Transactions for 2019				
19/03/2019	1	Bank Statement		5,000.00		5,579.34
		Narration: Input St George #422156726 Account Transactions for 2019				
19/03/2019	1	Bank Statement			4,750.00	829.34
		Narration: Input St George #422156726 Account Transactions for 2019				
30/03/2019	1	Bank Statement			10.00	819.34
		Narration: Input St George #422156726 Account Transactions for 2019				
02/04/2019	1	Bank Statement		5,600.00		6,419.34
		Narration: Input St George #422156726 Account Transactions for 2019				
05/04/2019	1	Bank Statement			5,600.00	819.34
		Narration: Input St George #422156726 Account Transactions for 2019				
30/04/2019	1	Bank Statement			10.00	809.34
		Narration: Input St George #422156726 Account Transactions for 2019				
01/05/2019	1	Bank Statement		5,600.00		6,409.34
		Narration: Input St George #422156726 Account Transactions for 2019				
01/05/2019	1	Bank Statement			5,600.00	809.34
		Narration: Input St George #422156726 Account Transactions for 2019				
31/05/2019	1	Bank Statement		5,600.00		6,409.34
		Narration: Input St George #422156726 Account Transactions for 2019				

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31/05/2019	1	Bank Statement			5,600.00	809.34
		Narration: Input St George #422156726 Account Transactions for 2019				
31/05/2019	1	Bank Statement			10.00	799.34
		Narration: Input St George #422156726 Account Transactions for 2019				
26/06/2019	1	Bank Statement		25,000.00		25,799.34
		Narration: Input St George #422156726 Account Transactions for 2019				
26/06/2019	1	Bank Statement		25,000.00		50,799.34
		Narration: Input St George #422156726 Account Transactions for 2019				
26/06/2019	1	Bank Statement		5,600.00		56,399.34
		Narration: Input St George #422156726 Account Transactions for 2019				
26/06/2019	1	Bank Statement			5,600.00	50,799.34
		Narration: Input St George #422156726 Account Transactions for 2019				
26/06/2019	1	Bank Statement			50,000.00	799.34
		Narration: Input St George #422156726 Account Transactions for 2019				
29/06/2019	1	Bank Statement			10.00	789.34
		Narration: Input St George #422156726 Account Transactions for 2019				
640		<u>Formation Costs</u>				
641		<u>Borrowing Expenses</u>				
01/07/2018		Opening Balance				190.35
30/06/2019	11	Journal - Non Cash			190.35	0.00
		Narration: 2019 Armotisation Expense				
772		<u>Real Estate Properties (Australian)</u>				
772/001		<u>53 Wharf Street. Tweed Heads</u>				
01/07/2018		Opening Balance	1.0000			588,062.54
30/06/2019	300619	Closing Journal - Non		18,324.42		606,386.96
		Narration: Market valuation adjustment at 30/06/2019				

			1.0000			
772/002		<u>Stamp Duty</u>				
01/07/2018		Opening Balance				29,318.00
772/003		<u>Legal Fees</u>				
01/07/2018		Opening Balance				3,720.90
772/004		<u>Valuation</u>				
01/07/2018		Opening Balance				1,000.00
772/006		<u>Improvements</u>				
01/07/2018		Opening Balance				103,819.67
772/007		<u>Solar Panels</u>				
01/07/2018		Opening Balance	1.0000			4,878.99
30/06/2019	10	Journal - Non Cash			650.37	4,228.62
		Narration: 2019 Depreeciation solar panels				

			1.0000			
772/010		<u>Less: Allocated to CA Report</u>				
01/07/2018		Opening Balance				(140,247.13)

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<u>772/011 Capital Allowance Report</u>						
01/07/2018		Opening Balance				140,247.13
<u>772/012 Less: Written Off</u>						
01/07/2018		Opening Balance				(42,800.10)
30/06/2019	9	Journal - Non Cash			6,374.05	(49,174.15)
Narration: Capital Works Write off per QS Report						
<u>840 GST Payable/Refundable</u>						
01/07/2018		Opening Balance				(2,964.00)
29/08/2018	3	Journal - Non Cash		2,964.00		0.00
Narration: June 2018 BAS Payment made by trust						
27/11/2018	4	Journal - Non Cash		1,018.00		1,018.00
Narration: Sep 2018 BAS Payment made by Trust						
19/03/2019	1	Bank Statement		4,750.00		5,768.00
Narration: Input St George #422156726 Account Transactions for 2019						
19/03/2019	5	Journal - Non Cash			2,786.00	2,982.00
Narration: ATO Accounts reclassification						
28/05/2019	6	Journal - Non Cash		1,600.00		4,582.00
Narration: March 19 BAS Payment						
30/06/2019	14	Journal - Non Cash			203.25	4,378.75
Narration: To take up 2019 GST Adjustment caused by Accounting fees taken up						
30/06/2019	19	Journal - Non Cash		420.72		4,799.47
Narration: To take up GST Adjustments after changes						
30/06/2019	300619	Closing Journal - Cash			6,835.47	(2,036.00)
Narration: GST payable/refundable at 30/06/2019						
<u>841 GST Adjustment</u>						
01/07/2018		Opening Balance				277.55
30/06/2019	14	Journal - Non Cash		203.25		480.80
Narration: To take up 2019 GST Adjustment caused by Accounting fees taken up						
30/06/2019	19	Journal - Non Cash			420.72	60.08
Narration: To take up GST Adjustments after changes						
<u>850 Income Tax Payable</u>						
<u>850/001 Income Tax Payable</u>						
01/07/2018		Opening Balance				(16,644.70)
01/07/2018	010718	Journal - Cash		3,952.00		(12,692.70)
Narration: Fund ledger balance forward at 01/07/2018						
23/07/2018	2	Journal - Non Cash		6,995.80		(5,696.90)
Narration: To take up Tax payment not paid by Super fund - checked Trust not paid by Trust either						
30/06/2019	15	Journal - Non Cash			259.00	(5,955.90)
Narration: ATO Super Levy						
30/06/2019	300619	Closing Journal - Tax -			11,316.00	(17,271.90)
Narration: Income Tax Payable entry at 30/06/2019						
<u>850/004 Tax Instalments Paid</u>						
01/07/2018		Opening Balance				3,952.00
01/07/2018	010718	Journal - Cash			3,952.00	
Narration: Fund ledger balance forward at 01/07/2018						
27/11/2018	4	Journal - Non Cash		2,786.00		2,786.00
Narration: Sep 2018 BAS Payment made by Trust						
19/03/2019	5	Journal - Non Cash		2,786.00		5,572.00

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
Narration: ATO Accounts reclassification						
28/05/2019	6	Journal - Non Cash		2,786.00		8,358.00
Narration: March 19 BAS Payment						
30/06/2019	7	Journal - Non Cash		2,786.00		11,144.00
Narration: June 2019 PAYGI Payable						
875	<u>St. George Loan</u>					
01/07/2018		Opening Balance				(213,921.50)
28/07/2018	8	Journal - Cash			974.06	(214,895.56)
Narration: Input Loan Account Transactions 2019						
31/07/2018	8	Journal - Cash			29.92	(214,925.48)
Narration: Input Loan Account Transactions 2019						
22/08/2018	1	Bank Statement		11,200.00		(203,725.48)
Narration: Input St George #422156726 Account Transactions for 2019						
28/08/2018	8	Journal - Cash			999.35	(204,724.83)
Narration: Input Loan Account Transactions 2019						
31/08/2018	8	Journal - Cash			29.92	(204,754.75)
Narration: Input Loan Account Transactions 2019						
28/09/2018	8	Journal - Cash			967.32	(205,722.07)
Narration: Input Loan Account Transactions 2019						
30/09/2018	8	Journal - Cash			29.92	(205,751.99)
Narration: Input Loan Account Transactions 2019						
03/10/2018	1	Bank Statement		5,600.00		(200,151.99)
Narration: Input St George #422156726 Account Transactions for 2019						
28/10/2018	8	Journal - Cash			937.88	(201,089.87)
Narration: Input Loan Account Transactions 2019						
31/10/2018	1	Bank Statement		5,600.00		(195,489.87)
Narration: Input St George #422156726 Account Transactions for 2019						
31/10/2018	8	Journal - Cash			29.92	(195,519.79)
Narration: Input Loan Account Transactions 2019						
28/11/2018	8	Journal - Cash			944.93	(196,464.72)
Narration: Input Loan Account Transactions 2019						
30/11/2018	8	Journal - Cash			29.92	(196,494.64)
Narration: Input Loan Account Transactions 2019						
04/12/2018	1	Bank Statement		5,600.00		(190,894.64)
Narration: Input St George #422156726 Account Transactions for 2019						
28/12/2018	8	Journal - Cash			895.53	(191,790.17)
Narration: Input Loan Account Transactions 2019						
31/12/2018	1	Bank Statement		4,800.00		(186,990.17)
Narration: Input St George #422156726 Account Transactions for 2019						
31/12/2018	8	Journal - Cash			29.92	(187,020.09)
Narration: Input Loan Account Transactions 2019						
03/01/2019	1	Bank Statement		800.00		(186,220.09)
Narration: Input St George #422156726 Account Transactions for 2019						
26/01/2019	8	Journal - Cash			900.44	(187,120.53)
Narration: Input Loan Account Transactions 2019						
31/01/2019	8	Journal - Cash			29.92	(187,150.45)
Narration: Input Loan Account Transactions 2019						
05/02/2019	1	Bank Statement		11,200.00		(175,950.45)
Narration: Input St George #422156726 Account Transactions for 2019						
28/02/2019	8	Journal - Cash			29.92	(175,980.37)
Narration: Input Loan Account Transactions 2019						
28/02/2019	8	Journal - Cash			860.99	(176,841.36)
Narration: Input Loan Account Transactions 2019						
06/03/2019	1	Bank Statement		5,600.00		(171,241.36)

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
Narration: Input St George #422156726 Account Transactions for 2019						
28/03/2019	8	Journal - Cash			750.50	(171,991.86)
Narration: Input Loan Account Transactions 2019						
31/03/2019	8	Journal - Cash			29.92	(172,021.78)
Narration: Input Loan Account Transactions 2019						
05/04/2019	1	Bank Statement		5,600.00		(166,421.78)
Narration: Input St George #422156726 Account Transactions for 2019						
27/04/2019	8	Journal - Cash			808.92	(167,230.70)
Narration: Input Loan Account Transactions 2019						
30/04/2019	8	Journal - Cash			29.92	(167,260.62)
Narration: Input Loan Account Transactions 2019						
01/05/2019	1	Bank Statement		5,600.00		(161,660.62)
Narration: Input St George #422156726 Account Transactions for 2019						
28/05/2019	8	Journal - Cash			756.44	(162,417.06)
Narration: Input Loan Account Transactions 2019						
31/05/2019	1	Bank Statement		5,600.00		(156,817.06)
Narration: Input St George #422156726 Account Transactions for 2019						
31/05/2019	8	Journal - Cash			29.92	(156,846.98)
Narration: Input Loan Account Transactions 2019						
26/06/2019	1	Bank Statement		5,600.00		(151,246.98)
Narration: Input St George #422156726 Account Transactions for 2019						
28/06/2019	8	Journal - Cash			746.39	(151,993.37)
Narration: Input Loan Account Transactions 2019						
28/06/2019	8	Journal - Cash			29.92	(152,023.29)
Narration: Input Loan Account Transactions 2019						
880 <u>Sundry Creditors</u>						
01/07/2018		Opening Balance				(988.00)
29/08/2018	3	Journal - Non Cash		988.00		
Narration: June 2018 BAS Payment made by trust						
30/06/2019	7	Journal - Non Cash			2,786.00	(2,786.00)
Narration: June 2019 PAYGI Payable						
998 <u>Data Upload Clearing Account</u>						
999 <u>SUSPENSE</u>						
23/07/2018	2	Journal - Non Cash			6,995.80	(6,995.80)
Narration: To take up Tax payment not paid by Super fund - checked Trust not paid by Trust either						
29/08/2018	3	Journal - Non Cash			3,952.00	(10,947.80)
Narration: June 2018 BAS Payment made by trust						
27/11/2018	4	Journal - Non Cash			3,804.00	(14,751.80)
Narration: Sep 2018 BAS Payment made by Trust						
28/05/2019	6	Journal - Non Cash			4,386.00	(19,137.80)
Narration: March 19 BAS Payment by trust						
30/06/2019	13	Journal - Non Cash			3,297.00	(22,434.80)
Narration: To take up super fund expenses paid by the trust						
30/06/2019	17	Journal - Non Cash		22,545.18		110.38
Narration: To take up Super Fund Expemses paid priavtely						
30/06/2019	16	Journal - Non Cash			110.38	0.00
Narration: To take up Water Rates paid by the Trust						
Total Debits:				\$820,179.81		
Total Credits:				\$820,179.81		
Current Year Profit/(Loss):				\$89,931.19		