

FREEMAN FAMILY SUPER FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2018 TO 30/06/2019
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL

Printed: Tuesday 2 July, 2019 @ 14:30:40

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>250</u> <u>Interest Received</u>						
<u>250/001</u> <u>ANZ Premium Saver 7865</u>						
09/08/2018	1	Bank Statement			5.13	(5.13)
Narration: Input Bank Statements						
31/08/2018	2	Bank Statement			8.39	(13.52)
Narration: Input 31 August Interest Earned						
24/09/2018	2	Bank Statement			5.65	(19.17)
Narration: INTEREST ON BANK ACC						
<u>250/002</u> <u>Inhouse Assets</u>						
09/08/2018	2	Journal - Non Cash			290.41	(290.41)
Narration: Input Interest on Div 7A Loan to 09 Aug 2018						
<u>301</u> <u>Accountancy Fees</u>						
09/08/2018	1	Bank Statement		320.00		320.00
Narration: Input Bank Statements						
31/08/2018	2	Journal - Non Cash		3,300.00		3,620.00
Narration: Accrue Audit and Accounting Fees 2018 & 2019						
<u>304</u> <u>ATO Supervisory Levy</u>						
09/08/2018	4	Journal - Non Cash		259.00		259.00
Narration: 2018 Sup Levy						
<u>307</u> <u>Auditor's Remuneration</u>						
31/08/2018	2	Journal - Non Cash		770.00		770.00
Narration: Accrue Audit and Accounting Fees 2018 & 2019						
<u>315</u> <u>Bank Charges</u>						
24/09/2018	2	Bank Statement		5.65		5.65
Narration: INTEREST ON BANK ACC						
<u>460</u> <u>Transfers Out - Preserved/Taxable</u>						
<u>460/001</u> <u>Freeman, Kylie</u>						
31/08/2018	310818	Journal - Cash		58,311.69		58,311.69
Narration: Rollover to External Fund - Preserved - Taxable						
<u>460/002</u> <u>Freeman, Leslie</u>						
31/08/2018	310818	Journal - Cash		9,813.33		9,813.33
Narration: Rollover to External Fund - Preserved - Taxable						
<u>461</u> <u>Transfers Out - Preserved/Tax Free</u>						
<u>461/001</u> <u>Freeman, Kylie</u>						
31/08/2018	310818	Journal - Cash		6,067.60		6,067.60
Narration: Rollover to External Fund - Preserved - Tax Free						
<u>485</u> <u>Income Tax Expense</u>						
30/06/2019	300619	Closing Journal - Tax -		18.30		18.30
Narration: Income Tax Expense entry at 30/06/2019						
<u>490</u> <u>Profit/Loss Allocation Account</u>						
30/06/2019	300619	Closing Journal - Cash			74,192.62	(74,192.62)

FREEMAN FAMILY SUPER FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2018 TO 30/06/2019
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL

Printed: Tuesday 2 July, 2019 @ 14:30:40

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
Narration: Transfers out to other funds allocation at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			18.30	(74,210.92)
Narration: Allocation of tax on profit at 30/06/2019						
30/06/2019	300619	Closing Journal - Cash			4,345.07	(78,555.99)
Narration: Allocation of profit at 30/06/2019						
492	<u>ETP Clearing Account</u>					
31/08/2018	2	Journal - Non Cash		74,192.62		74,192.62
Narration: Reallocate ETP Payable						
31/08/2018	310818	Journal - Cash			64,379.29	9,813.33
Narration: Rollover to External Fund - Freeman, Kylie - 501						
31/08/2018	310818	Journal - Cash			9,813.33	0.00
Narration: Rollover to External Fund - Freeman, Leslie - 502						
500	<u>Profit/(Loss) carried forward</u>					
01/07/2018		Opening Balance				0.00
501	<u>Freeman, Kylie (Accumulation)</u>					
501/001	<u>Opening Balance - Preserved/Taxable</u>					
01/07/2018		Opening Balance				(69,045.69)
01/07/2018	010718	Journal - Cash		6,947.77		(62,097.92)
Narration: Fund ledger balance forward at 01/07/2018						
501/002	<u>Opening Balance - Preserved/Tax Free</u>					
01/07/2018		Opening Balance				(6,067.60)
501/011	<u>Employer Contributions - Concessional</u>					
501/021	<u>Transfers In - Preserved/Taxable</u>					
501/022	<u>Transfers In - Preserved/Tax Free</u>					
501/031	<u>Share of Profit/(Loss) - Preserved/Taxable</u>					
01/07/2018		Opening Balance				6,947.77
01/07/2018	010718	Journal - Cash			6,947.77	
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		3,770.35		3,770.35
Narration: Members profit allocation at 30/06/2019						
501/051	<u>Contributions Tax - Preserved</u>					
501/053	<u>Income Tax - Preserved/Taxable</u>					
30/06/2019	300619	Closing Journal - Cash		15.88		15.88
Narration: Members profits tax allocation at 30/06/2019						
501/091	<u>Transfers Out - Preserved/Taxable</u>					
31/08/2018	300619	Closing Journal - Cash		58,311.69		58,311.69
Narration: Account allocation at year end at 30/06/2019						
501/092	<u>Transfers Out - Preserved/Tax Free</u>					
31/08/2018	300619	Closing Journal - Cash		6,067.60		6,067.60
Narration: Account allocation at year end at 30/06/2019						
502	<u>Freeman, Leslie (Accumulation)</u>					

FREEMAN FAMILY SUPER FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2018 TO 30/06/2019
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL

Printed: Tuesday 2 July, 2019 @ 14:30:40

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>502/001 Opening Balance - Preserved/Taxable</u>						
01/07/2018		Opening Balance				(11,449.52)
01/07/2018	010718	Journal - Cash		1,059.05		(10,390.47)
Narration: Fund ledger balance forward at 01/07/2018						
<u>502/021 Transfers In - Preserved/Taxable</u>						
<u>502/031 Share of Profit/(Loss) - Preserved/Taxable</u>						
01/07/2018		Opening Balance				1,059.05
01/07/2018	010718	Journal - Cash			1,059.05	
Narration: Fund ledger balance forward at 01/07/2018						
30/06/2019	300619	Closing Journal - Cash		574.72		574.72
Narration: Members profit allocation at 30/06/2019						
<u>502/053 Income Tax - Preserved/Taxable</u>						
30/06/2019	300619	Closing Journal - Cash		2.42		2.42
Narration: Members profits tax allocation at 30/06/2019						
<u>502/091 Transfers Out - Preserved/Taxable</u>						
31/08/2018	300619	Closing Journal - Cash		9,813.33		9,813.33
Narration: Account allocation at year end at 30/06/2019						
<u>604 ANZ Premium Saver 7865</u>						
01/07/2018		Opening Balance				39,096.10
09/08/2018	1	Bank Statement			39,079.49	16.61
Narration: Input Bank Statements						
09/08/2018	1	Bank Statement		5.13		21.74
Narration: Input Bank Statements						
09/08/2018	1	Bank Statement			320.00	(298.26)
Narration: Input Bank Statements						
09/08/2018	1	Bank Statement			809.20	(1,107.46)
Narration: Input Bank Statements						
09/08/2018	999999	Bank Statement		78,158.98		77,051.52
Narration: Bank Statement Adjustment Posting						
09/08/2018	999999	Bank Statement			0.05	77,051.47
Narration: Bank Statement Adjustment Posting						
31/08/2018	2	Bank Statement		8.39		77,059.86
Narration: Input 31 August Interest Earned						
13/09/2018	2	Bank Statement		1,739.92		78,799.78
Narration: Input Sep 18 transactions						
13/09/2018	2	Bank Statement			2,035.00	76,764.78
Narration: Input Sep 18 transactions						
13/09/2018	2	Bank Statement			2,035.00	74,729.78
Narration: Input Sep 18 transactions						
13/09/2018	2	Bank Statement			536.30	74,193.48
Narration: Input Sep 18 transactions						
13/09/2018	999999	Bank Statement			0.86	74,192.62
Narration: Bank Statement Adjustment Posting						
14/09/2018	2	Bank Statement			9,813.33	64,379.29
Narration: Input Sep 18 transactions						
18/09/2018	2	Bank Statement		64,379.29		128,758.58
Narration: Input Sep 18 transactions						
18/09/2018	999999	Bank Statement			128,758.58	0.00
Narration: Bank Statement Adjustment Posting						

FREEMAN FAMILY SUPER FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2018 TO 30/06/2019
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL

Printed: Tuesday 2 July, 2019 @ 14:30:40

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
24/09/2018	2	Bank Statement			5.65	(5.65)
		Narration: INTEREST ON BANK ACC				
24/09/2018	2	Bank Statement		5.65		0.00
		Narration: INTEREST ON BANK ACC				
742 <u>Loans to Associated Entities (In house loans)</u>						
742/001 <u>Leslie and Kylie Freeman</u>						
01/07/2018		Opening Balance				40,528.14
09/08/2018	1	Bank Statement			39,079.49	1,448.65
		Narration: Input Bank Statements				
09/08/2018	2	Journal - Non Cash		290.41		1,739.06
		Narration: Input Interest on Div 7A Loan to 09 Aug 2018				
13/09/2018	2	Bank Statement			1,739.06	0.00
		Narration: Input Sep 18 transactions				
850 <u>Income Tax Payable</u>						
850/001 <u>Income Tax Payable</u>						
01/07/2018		Opening Balance				(1,068.25)
09/08/2018	1	Bank Statement		809.25		(259.00)
		Narration: Input Bank Statements				
09/08/2018	4	Journal - Non Cash			259.00	(518.00)
		Narration: 2018 Sup Levy				
13/09/2018	2	Bank Statement		536.30		18.30
		Narration: Input Sep 18 transactions				
30/06/2019	300619	Closing Journal - Tax -			18.30	0.00
		Narration: Income Tax Payable entry at 30/06/2019				
880 <u>Sundry Creditors</u>						
31/08/2018	2	Journal - Non Cash			4,070.00	(4,070.00)
		Narration: Accrue Audit and Accounting Fees 2018 & 2019				
31/08/2018	2	Journal - Non Cash			74,192.62	(78,262.62)
		Narration: Reallocate ETP Payable				
13/09/2018	2	Bank Statement		2,035.00		(76,227.62)
		Narration: Input Sep 18 transactions				
13/09/2018	2	Bank Statement		2,035.00		(74,192.62)
		Narration: Input Sep 18 transactions				
14/09/2018	2	Bank Statement		9,813.33		(64,379.29)
		Narration: Input Sep 18 transactions				
18/09/2018	2	Bank Statement		64,379.29		0.00
		Narration: Input Sep 18 transactions				
Total Debits:				\$463,816.94		
Total Credits:				\$463,816.94		
Current Year Profit/(Loss):				\$(78,537.69)		