

Bitzios 2 Superannuation Fund

General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Bitzios, Diamandis - Accumulation (BITDIA00001A)</u>					
18/06/2021	super dbitzios NETBANK TFR			20,340.00	20,340.00 CR
				20,340.00	20,340.00 CR
<u>(Contributions) Bitzios, Sherelle Louise - Accumulation (BITSHE00001A)</u>					
18/06/2021	super SBitzios NETBANK TFR			21,600.00	21,600.00 CR
				21,600.00	21,600.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$850,000.000000 (Net Asset Value) - 1.000000 Units on hand (U301428)			68,326.20	68,326.20 CR
30/06/2021	Revaluation - 30/06/2021 @ \$794,213.000000 (Net Asset Value) - 1.000000 Units on hand (U301428)		55,787.00		12,539.20 CR
			55,787.00	68,326.20	12,539.20 CR
Interest Received (25000)					
<u>CBA ***4590 (CBA10374590)</u>					
01/07/2020	Cash at Bank - CBA 064486 10374590			26.70	26.70 CR
01/08/2020	Cash at Bank - CBA 064486 10374590			16.76	43.46 CR
01/09/2020	Cash at Bank - CBA 064486 10374590			15.74	59.20 CR
01/10/2020				15.23	74.43 CR
01/11/2020	Cash at Bank - CBA 064486 10374590			15.74	90.17 CR
01/12/2020	Cash at Bank - CBA 064486 10374590			7.92	98.09 CR
01/01/2021	Cash at Bank - CBA 064486 10374590			3.15	101.24 CR
01/02/2021	Cash at Bank - CBA 064486 10374590			3.15	104.39 CR
01/03/2021	Cash at Bank - CBA 064486 10374590			2.84	107.23 CR
01/04/2021	Cash at Bank - CBA 064486 10374590			3.15	110.38 CR
01/05/2021	Cash at Bank - CBA 064486 10374590			3.05	113.43 CR
01/06/2021	Cash at Bank - CBA 064486 10374590			3.15	116.58 CR
				116.58	116.58 CR
Property Income (28000)					
<u>Unit 301, 428 Upper Edward Street, Spring Hill QLD 4000 (U301428)</u>					
03/07/2020	rent July 2020 NETBANK TFR			5,500.00	5,500.00 CR
03/08/2020	rent bris Aug 20 NETBANK TFR			5,500.00	11,000.00 CR
01/09/2020	rent bris Sep 20 NETBANK TFR			5,500.00	16,500.00 CR
01/10/2020	rent bris Oct 20 NETBANK TFR			5,500.00	22,000.00 CR
02/11/2020	rent Nov 20 NETBANK TFR			5,500.00	27,500.00 CR
01/12/2020	rent Bris Dec 20 NETBANK TFR			5,500.00	33,000.00 CR
01/01/2021	rent January 21 NETBANK TFR			5,500.00	38,500.00 CR
01/02/2021	bris rent Feb 21 NETBANK TFR			5,500.00	44,000.00 CR
01/03/2021	rent Bris Mar 21 NETBANK TFR			5,500.00	49,500.00 CR
01/04/2021	rent bris Apr 21 NETBANK TFR			5,500.00	55,000.00 CR
01/05/2021	rent Bris May 2021 NETBANK TFR			5,500.00	60,500.00 CR
01/06/2021	rent bris jun 21 NETBANK TFR			5,500.00	66,000.00 CR
				66,000.00	66,000.00 CR
Accountancy Fees (30100)					

Bitzios 2 Superannuation Fund

General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
31/07/2020	Transfer to CBA A- acct fees		220.00		220.00 DR
04/06/2021	Transfer to CBA A- accountant fees		2,530.00		2,750.00 DR
			2,750.00		2,750.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
04/06/2021	NETBANK BPAY TAX OFFICE PAYMENTS		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
04/06/2021	Transfer to CBA A- accountant fees		330.00		330.00 DR
			330.00		330.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
31/07/2020	NETBANK BPAY ASIC		54.00		54.00 DR
			54.00		54.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2020	Account Fee		10.00		10.00 DR
01/08/2020	Account Fee		10.00		20.00 DR
01/09/2020	Account Fee		10.00		30.00 DR
01/10/2020	Account Fee		10.00		40.00 DR
01/11/2020	Account Fee		10.00		50.00 DR
01/12/2020	Account Fee		10.00		60.00 DR
01/01/2021	Account Fee		10.00		70.00 DR
01/02/2021	Account Fee		10.00		80.00 DR
01/03/2021	Account Fee		10.00		90.00 DR
01/04/2021	Account Fee		10.00		100.00 DR
01/05/2021	Account Fee		10.00		110.00 DR
01/06/2021	Account Fee		10.00		120.00 DR
			120.00		120.00 DR
Depreciation (33400)					
<u>Plant & Equipment per QSR (BITZDS2_PLANT&EQUIPM)</u>					
30/06/2021	T/up P&E depreciation per QSR		12,083.00		12,083.00 DR
			12,083.00		12,083.00 DR
Insurance (38000)					
<u>Insurance (38000)</u>					
26/09/2020	NETBANK BPAY Audit Shield		320.00		320.00 DR
			320.00		320.00 DR
Property Expenses - Sundry Expenses (42110)					
<u>Unit 301, 428 Upper Edward Street, Spring Hill QLD 4000 (U301428)</u>					
18/05/2021	NETBANK BPAY BMT TAX DEPRECIATIO		1,000.00		1,000.00 DR
			1,000.00		1,000.00 DR
Income Tax Expense (48500)					

Bitzios 2 Superannuation Fund

General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Income Tax Expense (48500)					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		13,195.65		13,195.65 DR
			13,195.65		13,195.65 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
18/06/2021	System Member Journals		17,289.00		17,289.00 DR
18/06/2021	System Member Journals		18,360.00		35,649.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		32,184.95		67,833.95 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		29,554.83		97,388.78 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			3,599.39	93,789.39 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			3,305.26	90,484.13 DR
			97,388.78	6,904.65	90,484.13 DR
Opening Balance (50010)					
<u>(Opening Balance) Bitzios, Diamandis - Accumulation (BITDIA00001A)</u>					
01/07/2020	Opening Balance				163,780.89 CR
01/07/2020	Fund ledger balance forward at 01/07/2020			482,384.07	646,164.96 CR
01/07/2020	Fund ledger balance forward at 01/07/2020			619.36	646,784.32 CR
01/07/2020	Fund ledger balance forward at 01/07/2020			161.84	646,946.16 CR
				483,165.27	646,946.16 CR
<u>(Opening Balance) Bitzios, Sherelle Louise - Accumulation (BITSHE00001A)</u>					
01/07/2020	Opening Balance				170,712.13 CR
01/07/2020	Fund ledger balance forward at 01/07/2020			415,006.29	585,718.42 CR
01/07/2020	Fund ledger balance forward at 01/07/2020			8,370.84	594,089.26 CR
				423,377.13	594,089.26 CR
Contributions (52420)					
<u>(Contributions) Bitzios, Diamandis - Accumulation (BITDIA00001A)</u>					
01/07/2020	Opening Balance				20,550.00 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		20,550.00		0.00 DR
18/06/2021	System Member Journals			20,340.00	20,340.00 CR
			20,550.00	20,340.00	20,340.00 CR
<u>(Contributions) Bitzios, Sherelle Louise - Accumulation (BITSHE00001A)</u>					
01/07/2020	Opening Balance				21,600.00 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		21,600.00		0.00 DR
18/06/2021	System Member Journals			21,600.00	21,600.00 CR
			21,600.00	21,600.00	21,600.00 CR
Transfers In (52850)					
<u>(Transfers In) Bitzios, Diamandis - Accumulation (BITDIA00001A)</u>					
01/07/2020	Opening Balance				456,198.02 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		455,416.82		781.20 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		619.36		161.84 CR

Bitzios 2 Superannuation Fund General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Fund ledger balance forward at 01/07/2020		161.84		0.00 DR
			456,198.02		0.00 DR
<u>(Transfers In) Bitzios, Sherelle Louise - Accumulation (BITSHE00001A)</u>					
01/07/2020	Opening Balance				396,310.32 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		387,939.48		8,370.84 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		8,370.84		0.00 DR
			396,310.32		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Bitzios, Diamandis - Accumulation (BITDIA00001A)</u>					
01/07/2020	Opening Balance				11,019.21 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		11,019.21		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			32,184.95	32,184.95 CR
			11,019.21	32,184.95	32,184.95 CR
<u>(Share of Profit/(Loss)) Bitzios, Sherelle Louise - Accumulation (BITSHE00001A)</u>					
01/07/2020	Opening Balance				10,099.45 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		10,099.45		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			29,554.83	29,554.83 CR
			10,099.45	29,554.83	29,554.83 CR
Income Tax (53330)					
<u>(Income Tax) Bitzios, Diamandis - Accumulation (BITDIA00001A)</u>					
01/07/2020	Opening Balance				1,519.46 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			1,519.46	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		3,599.39		3,599.39 DR
			3,599.39	1,519.46	3,599.39 DR
<u>(Income Tax) Bitzios, Sherelle Louise - Accumulation (BITSHE00001A)</u>					
01/07/2020	Opening Balance				1,392.64 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			1,392.64	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		3,305.26		3,305.26 DR
			3,305.26	1,392.64	3,305.26 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Bitzios, Diamandis - Accumulation (BITDIA00001A)</u>					
01/07/2020	Opening Balance				3,082.50 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			3,082.50	0.00 DR
18/06/2021	System Member Journals		3,051.00		3,051.00 DR
			3,051.00	3,082.50	3,051.00 DR
<u>(Contributions Tax) Bitzios, Sherelle Louise - Accumulation (BITSHE00001A)</u>					
01/07/2020	Opening Balance				3,240.00 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			3,240.00	0.00 DR
18/06/2021	System Member Journals		3,240.00		3,240.00 DR
			3,240.00	3,240.00	3,240.00 DR

Bitzios 2 Superannuation Fund

General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Bank Accounts (60400)					
<u>CBA ***4582 (CBA10374582)</u>					
01/07/2020	Opening Balance				25,959.88 DR
01/07/2020	Account Fee			10.00	25,949.88 DR
03/07/2020	rent July 2020 NETBANK TFR		6,050.00		31,999.88 DR
31/07/2020	Transfer to CBA A- acct fees			220.00	31,779.88 DR
31/07/2020	NETBANK BPAY ASIC			54.00	31,725.88 DR
31/07/2020	Bitzios inv 021903 NETBANK TFR [Transfer to CBA A- transferred in e]		220.00		31,945.88 DR
31/07/2020	Bitzios inv 021903 NETBANK TFR [Transfer to CBA A- transferred in e]			220.00	31,725.88 DR
01/08/2020	Account Fee			10.00	31,715.88 DR
03/08/2020	rent bris Aug 20 NETBANK TFR		6,050.00		37,765.88 DR
18/08/2020	NETBANK BPAY TAX OFFICE PAYMENTS			3,384.00	34,381.88 DR
01/09/2020	Account Fee			10.00	34,371.88 DR
01/09/2020	rent bris Sep 20 NETBANK TFR		6,050.00		40,421.88 DR
26/09/2020	NETBANK BPAY Audit Shield			320.00	40,101.88 DR
01/10/2020	rent bris Oct 20 NETBANK TFR		6,050.00		46,151.88 DR
01/10/2020	Account Fee			10.00	46,141.88 DR
01/11/2020	Account Fee			10.00	46,131.88 DR
02/11/2020	rent Nov 20 NETBANK TFR		6,050.00		52,181.88 DR
24/11/2020	NETBANK BPAY TAX OFFICE PAYMENTS			2,258.00	49,923.88 DR
01/12/2020	rent Bris Dec 20 NETBANK TFR		6,050.00		55,973.88 DR
01/12/2020	Account Fee			10.00	55,963.88 DR
21/12/2020	NETBANK BPAY TAX OFFICE PAYMENTS			1,100.00	54,863.88 DR
01/01/2021	rent January 21 NETBANK TFR		6,050.00		60,913.88 DR
01/01/2021	Account Fee			10.00	60,903.88 DR
01/02/2021	bris rent Feb 21 NETBANK TFR		6,050.00		66,953.88 DR
01/02/2021	Account Fee			10.00	66,943.88 DR
19/02/2021	NETBANK BPAY TAX OFFICE PAYMENTS			3,358.00	63,585.88 DR
01/03/2021	Account Fee			10.00	63,575.88 DR
01/03/2021	rent Bris Mar 21 NETBANK TFR		6,050.00		69,625.88 DR
01/04/2021	Account Fee			10.00	69,615.88 DR
01/04/2021	rent bris Apr 21 NETBANK TFR		6,050.00		75,665.88 DR
19/04/2021	NETBANK BPAY TAX OFFICE PAYMENTS			3,358.00	72,307.88 DR
01/05/2021	rent Bris May 2021 NETBANK TFR		6,050.00		78,357.88 DR
01/05/2021	Account Fee			10.00	78,347.88 DR
18/05/2021	NETBANK BPAY BMT TAX DEPRECIATIO			1,100.00	77,247.88 DR
01/06/2021	Account Fee			10.00	77,237.88 DR
01/06/2021	rent bris jun 21 NETBANK TFR		6,050.00		83,287.88 DR
04/06/2021	NETBANK BPAY TAX OFFICE PAYMENTS			2,320.60	80,967.28 DR
04/06/2021	Transfer to CBA A- accountant fees			2,860.00	78,107.28 DR
18/06/2021	super SBitzios NETBANK TFR		21,600.00		99,707.28 DR
18/06/2021	super dbitzios NETBANK TFR		20,340.00		120,047.28 DR
28/06/2021	Transfer to CBA A- to super saver			100,000.00	20,047.28 DR
			114,760.00	120,672.60	20,047.28 DR
<u>CBA ***4590 (CBA10374590)</u>					
01/07/2020	Opening Balance				370,631.27 DR

Bitzios 2 Superannuation Fund

General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Cash at Bank - CBA 064486 10374590		26.70		370,657.97 DR
01/08/2020	Cash at Bank - CBA 064486 10374590		16.76		370,674.73 DR
01/09/2020	Cash at Bank - CBA 064486 10374590		15.74		370,690.47 DR
01/10/2020			15.23		370,705.70 DR
01/11/2020	Cash at Bank - CBA 064486 10374590		15.74		370,721.44 DR
01/12/2020	Cash at Bank - CBA 064486 10374590		7.92		370,729.36 DR
01/01/2021	Cash at Bank - CBA 064486 10374590		3.15		370,732.51 DR
01/02/2021	Cash at Bank - CBA 064486 10374590		3.15		370,735.66 DR
01/03/2021	Cash at Bank - CBA 064486 10374590		2.84		370,738.50 DR
01/04/2021	Cash at Bank - CBA 064486 10374590		3.15		370,741.65 DR
01/05/2021	Cash at Bank - CBA 064486 10374590		3.05		370,744.70 DR
01/06/2021	Cash at Bank - CBA 064486 10374590		3.15		370,747.85 DR
28/06/2021	Transfer to CBA A- to super saver		100,000.00		470,747.85 DR
			100,116.58		470,747.85 DR

Plant and Equipment (at written down value) - Unitised (76550)

Plant & Equipment per QSR (BITZDS2_PLANT&EQUIPM)

01/07/2020	Opening Balance	1.00			67,870.00 DR
30/06/2021	T/up P&E depreciation per QSR	0.00		12,083.00	55,787.00 DR
		1.00		12,083.00	55,787.00 DR

Real Estate Properties (Australian - Non Residential) (77250)

Unit 301, 428 Upper Edward Street, Spring Hill QLD 4000 (U301428)

01/07/2020	Opening Balance	1.00			781,673.80 DR
30/06/2021	Revaluation - 30/06/2021 @ \$850,000.000000 (Net Asset Value) - 1.000000 Units on hand		68,326.20		850,000.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$794,213.000000 (Net Asset Value) - 1.000000 Units on hand			55,787.00	794,213.00 DR
30/06/2021	Create Entries - Capital Works Expenditure Adjustment - 30/06/2021				794,213.00 DR
		1.00	68,326.20	55,787.00	794,213.00 DR

GST Payable/Refundable (84000)

GST Payable/Refundable (84000)

01/07/2020	Opening Balance				1,303.93 CR
03/07/2020	rent July 2020 NETBANK TFR			550.00	1,853.93 CR
03/08/2020	rent bris Aug 20 NETBANK TFR			550.00	2,403.93 CR
18/08/2020	NETBANK BPAY TAX OFFICE PAYMENTS		1,650.00		753.93 CR
01/09/2020	rent bris Sep 20 NETBANK TFR			550.00	1,303.93 CR
01/10/2020	rent bris Oct 20 NETBANK TFR			550.00	1,853.93 CR
02/11/2020	rent Nov 20 NETBANK TFR			550.00	2,403.93 CR
24/11/2020	NETBANK BPAY TAX OFFICE PAYMENTS		550.00		1,853.93 CR
01/12/2020	rent Bris Dec 20 NETBANK TFR			550.00	2,403.93 CR
21/12/2020	NETBANK BPAY TAX OFFICE PAYMENTS		1,100.00		1,303.93 CR
01/01/2021	rent January 21 NETBANK TFR			550.00	1,853.93 CR
01/02/2021	bris rent Feb 21 NETBANK TFR			550.00	2,403.93 CR
19/02/2021	NETBANK BPAY TAX OFFICE PAYMENTS		1,650.00		753.93 CR
01/03/2021	rent Bris Mar 21 NETBANK TFR			550.00	1,303.93 CR
01/04/2021	rent bris Apr 21 NETBANK TFR			550.00	1,853.93 CR
19/04/2021	NETBANK BPAY TAX OFFICE PAYMENTS		1,650.00		203.93 CR

Bitzios 2 Superannuation Fund

General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/05/2021	rent Bris May 2021 NETBANK TFR			550.00	753.93 CR
18/05/2021	NETBANK BPAY BMT TAX DEPRECIATIO		100.00		653.93 CR
01/06/2021	rent bris jun 21 NETBANK TFR			550.00	1,203.93 CR
			6,700.00	6,600.00	1,203.93 CR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2020	Opening Balance				2,061.60 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		7,173.00		5,111.40 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			7,173.00	2,061.60 CR
24/11/2020	NETBANK BPAY TAX OFFICE PAYMENTS		1,708.00		353.60 CR
19/02/2021	NETBANK BPAY TAX OFFICE PAYMENTS		1,708.00		1,354.40 DR
19/04/2021	NETBANK BPAY TAX OFFICE PAYMENTS		1,708.00		3,062.40 DR
04/06/2021	NETBANK BPAY TAX OFFICE PAYMENTS		2,061.60		5,124.00 DR
30/06/2021	T/up June 2021 PAYG Instalment		4,109.00		9,233.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			13,195.65	3,962.65 CR
			18,467.60	20,368.65	3,962.65 CR

PAYG Payable (86000)

PAYG Payable (86000)

01/07/2020	Opening Balance				1,734.00 CR
18/08/2020	NETBANK BPAY TAX OFFICE PAYMENTS		1,734.00		0.00 DR
30/06/2021	T/up June 2021 PAYG Instalment			4,109.00	4,109.00 CR
			1,734.00	4,109.00	4,109.00 CR

Total Debits: 1,422,364.46

Total Credits: 1,422,364.46