

G & D RIGO SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Colonial First State Wholesale Investments (COLONIAL)</u>					
08/09/2020	Reconcile Colonial Investments for year			1,930.17	1,930.17 CR
27/09/2020	Reconcile Colonial Investment for year			7,844.69	9,774.86 CR
13/12/2020	Reconcile Colonial Investment for year			23,604.76	33,379.62 CR
08/03/2021	Reconcile Colonial Investment for year			2,011.42	35,391.04 CR
28/03/2021	Reconcile Colonial Investment for year			39,716.55	75,107.59 CR
30/06/2021	Reconcile Colonial Investment for year			137,282.99	212,390.58 CR
				212,390.58	212,390.58 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$2,058,598.560000 (Exit) - 1.000000 Units on hand (IP-088)			2,645.00	2,645.00 CR
30/06/2021	Revaluation - 30/06/2021 @ \$2,810,199.220000 (Exit) - 1.000000 Units on hand (COLONIAL)			13,315.46	15,960.46 CR
				15,960.46	15,960.46 CR
Interest Received (25000)					
<u>Commonwealth Bank Account 10811158 (CBA10811158)</u>					
01/07/2020	DEPOSIT INTEREST			0.98	0.98 CR
01/08/2020	DEPOSIT INTEREST			0.97	1.95 CR
01/09/2020	DEPOSIT INTEREST			1.03	2.98 CR
01/10/2020	DEPOSIT INTEREST			1.07	4.05 CR
01/11/2020	DEPOSIT INTEREST			1.15	5.20 CR
01/12/2020	DEPOSIT INTEREST			1.13	6.33 CR
01/01/2021	DEPOSIT INTEREST			1.16	7.49 CR
01/02/2021	DEPOSIT INTEREST			0.97	8.46 CR
01/03/2021	DEPOSIT INTEREST			0.88	9.34 CR
27/03/2021	DEPOSIT INTEREST			0.88	10.22 CR
				10.22	10.22 CR
Property Income (28000)					
<u>Rental Property - Park Lane Motel (IP-088)</u>					
02/07/2020	PARK LANE RENT TEDNELL PTY LTD			7,956.36	7,956.36 CR
03/08/2020	PARK LANE RENT TEDNELL PTY LTD			7,727.27	15,683.63 CR
01/09/2020	PARK LANE RENT TEDNELL PTY LTD			7,763.64	23,447.27 CR
01/10/2020	PARK LANE RENT TEDNELL PTY LTD			7,440.91	30,888.18 CR
02/11/2020	PARK LANE RENT TEDNELL PTY LTD			8,294.55	39,182.73 CR
04/01/2021	PARK LANE RENT TEDNELL PTY LTD			10,100.00	49,282.73 CR
05/02/2021	PARK LANE RENT TEDNELL PTY LTD			10,421.86	59,704.59 CR
08/03/2021	PARK LANE RENT TEDNELL PTY LTD			8,976.36	68,680.95 CR
06/04/2021	PARK LANE RENT TEDNELL PTY LTD			9,611.82	78,292.77 CR
03/05/2021	PARK LANE RENT TEDNELL PTY LTD			9,350.29	87,643.06 CR
01/06/2021	PARK LANE RENT TEDNELL PTY LTD			11,734.36	99,377.42 CR
				99,377.42	99,377.42 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					

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12/11/2020	CHQ 000000080		6,020.00		6,020.00 DR
			6,020.00		6,020.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
20/12/2020	ATO009000014097249 ATO		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
09/06/2021	CHQ 000000086		600.00		600.00 DR
			600.00		600.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2020	Paper Statement Fe		2.50		2.50 DR
01/09/2020	Paper Statement Fe		2.50		5.00 DR
01/10/2020	Paper Statement Fe		2.50		7.50 DR
01/12/2020	Paper Statement Fe		2.50		10.00 DR
01/01/2021	Paper Statement Fe		2.50		12.50 DR
01/03/2021	Paper Statement Fe		2.50		15.00 DR
27/03/2021	Paper Statement Fe		2.50		17.50 DR
01/06/2021	Paper Statement Fe		2.50		20.00 DR
			20.00		20.00 DR
Depreciation (33400)					
<u>Rental Property - Park Lane Motel (IP-088)</u>					
30/06/2021	Depreciation for year		2,645.00		2,645.00 DR
			2,645.00		2,645.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Rigo, Diane - Pension (Pension) (RIGDIA00014P)</u>					
01/06/2021	Wdl Branch BUNDABE		38,120.00		38,120.00 DR
			38,120.00		38,120.00 DR
Property Expenses - Land Tax (42020)					
<u>Rental Property - Park Lane Motel (IP-088)</u>					
01/02/2021	CHQ 000000084		10,119.95		10,119.95 DR
			10,119.95		10,119.95 DR
Property Expenses - Repairs Maintenance (42060)					
<u>Rental Property - Park Lane Motel (IP-088)</u>					
31/12/2020	CHQ 000000082		31,709.16		31,709.16 DR
			31,709.16		31,709.16 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021			2,477.04	2,477.04 CR
30/06/2021	Create Entries - Foreign Credits Adjustment - 30/06/2021			1,048.09	3,525.13 CR
30/06/2021	Create Entries - PDIT Entry - 30/06/2021		1,269.75		2,255.38 CR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		23,246.55		20,991.17 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			24,516.30	3,525.13	20,991.17 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/04/2021	Profit/Loss Allocation - 30/04/2021		9,375.40		9,375.40 DR
30/04/2021	Profit/Loss Allocation - 30/04/2021		20,199.98		29,575.38 DR
31/05/2021	Profit/Loss Allocation - 31/05/2021		2,964.04		32,539.42 DR
31/05/2021	Profit/Loss Allocation - 31/05/2021		6,386.25		38,925.67 DR
01/06/2021	System Member Journals			38,120.00	805.67 DR
30/06/2021	Profit/Loss Allocation - 30/06/2021		3,239.79		4,045.46 DR
30/06/2021	Profit/Loss Allocation - 30/06/2021		7,832.07		11,877.53 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		72,674.46		84,551.99 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		157,218.71		241,770.70 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			24,516.30	217,254.40 DR
			279,890.70	62,636.30	217,254.40 DR
Opening Balance (50010)					
<u>(Opening Balance) Rigo, Diane - Pension (Pension) (RIGDIA00014P)</u>					
01/07/2020	Opening Balance				1,551,547.86 CR
01/07/2020	Close Period Journal		26,843.63		1,524,704.23 CR
			26,843.63		1,524,704.23 CR
<u>(Opening Balance) Rigo, Diane - Accumulation (RIGDIA00016A)</u>					
01/07/2020	Opening Balance				3,264,902.30 CR
01/07/2020	Close Period Journal			20,294.72	3,285,197.02 CR
				20,294.72	3,285,197.02 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Rigo, Diane - Pension (Pension) (RIGDIA00014P)</u>					
01/07/2020	Opening Balance				11,946.37 CR
01/07/2020	Close Period Journal		11,946.37		0.00 DR
30/04/2021	Profit/Loss Allocation - 30/04/2021			9,375.40	9,375.40 CR
31/05/2021	Profit/Loss Allocation - 31/05/2021			2,964.04	12,339.44 CR
30/06/2021	Profit/Loss Allocation - 30/06/2021			3,239.79	15,579.23 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			72,674.46	88,253.69 CR
			11,946.37	88,253.69	88,253.69 CR
<u>(Share of Profit/(Loss)) Rigo, Diane - Accumulation (RIGDIA00016A)</u>					
01/07/2020	Opening Balance				25,891.25 CR
01/07/2020	Close Period Journal		25,891.25		0.00 DR
30/04/2021	Profit/Loss Allocation - 30/04/2021			20,199.98	20,199.98 CR
31/05/2021	Profit/Loss Allocation - 31/05/2021			6,386.25	26,586.23 CR
30/06/2021	Profit/Loss Allocation - 30/06/2021			7,832.07	34,418.30 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			157,218.71	191,637.01 CR
			25,891.25	191,637.01	191,637.01 CR
Income Tax (53330)					
<u>(Income Tax) Rigo, Diane - Accumulation (RIGDIA00016A)</u>					
01/07/2020	Opening Balance				5,596.53 DR

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01/07/2020	Close Period Journal			5,596.53	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		24,516.30		24,516.30 DR
			24,516.30	5,596.53	24,516.30 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Rigo, Diane - Pension (Pension) (RIGDIA00014P)</u>					
01/07/2020	Opening Balance				38,790.00 DR
01/07/2020	Close Period Journal			38,790.00	0.00 DR
01/06/2021	System Member Journals		38,120.00		38,120.00 DR
			38,120.00	38,790.00	38,120.00 DR
Bank Accounts (60400)					
<u>Commonwealth Bank Account 10811158 (CBA10811158)</u>					
01/07/2020	Opening Balance				110,704.73 DR
01/07/2020	DEPOSIT INTEREST		0.98		110,705.71 DR
01/07/2020	Paper Statement Fe			2.50	110,703.21 DR
02/07/2020	PARK LANE RENT TEDNELL PTY LTD		8,752.00		119,455.21 DR
21/07/2020	CHQ 000000078			1,430.00	118,025.21 DR
01/08/2020	DEPOSIT INTEREST		0.97		118,026.18 DR
03/08/2020	PARK LANE RENT TEDNELL PTY LTD		8,500.00		126,526.18 DR
01/09/2020	PARK LANE RENT TEDNELL PTY LTD		8,540.00		135,066.18 DR
01/09/2020	DEPOSIT INTEREST		1.03		135,067.21 DR
01/09/2020	Paper Statement Fe			2.50	135,064.71 DR
01/10/2020	PARK LANE RENT TEDNELL PTY LTD		8,185.00		143,249.71 DR
01/10/2020	DEPOSIT INTEREST		1.07		143,250.78 DR
01/10/2020	Paper Statement Fe			2.50	143,248.28 DR
14/10/2020	CHQ 000000079			4,844.00	138,404.28 DR
01/11/2020	DEPOSIT INTEREST		1.15		138,405.43 DR
02/11/2020	PARK LANE RENT TEDNELL PTY LTD		9,124.00		147,529.43 DR
12/11/2020	CHQ 000000080			6,622.00	140,907.43 DR
01/12/2020	DEPOSIT INTEREST		1.13		140,908.56 DR
01/12/2020	Paper Statement Fe			2.50	140,906.06 DR
20/12/2020	ATO009000014097249 ATO		3,511.10		144,417.16 DR
31/12/2020	CHQ 000000082			34,880.08	109,537.08 DR
01/01/2021	DEPOSIT INTEREST		1.16		109,538.24 DR
01/01/2021	Paper Statement Fe			2.50	109,535.74 DR
04/01/2021	PARK LANE RENT TEDNELL PTY LTD		11,110.00		120,645.74 DR
29/01/2021	CHQ 000000083			903.00	119,742.74 DR
01/02/2021	DEPOSIT INTEREST		0.97		119,743.71 DR
01/02/2021	CHQ 000000084			10,119.95	109,623.76 DR
05/02/2021	PARK LANE RENT TEDNELL PTY LTD		11,464.05		121,087.81 DR
01/03/2021	DEPOSIT INTEREST		0.88		121,088.69 DR
01/03/2021	Paper Statement Fe			2.50	121,086.19 DR
08/03/2021	PARK LANE RENT TEDNELL PTY LTD		9,874.00		130,960.19 DR
27/03/2021	DEPOSIT INTEREST		0.88		130,961.07 DR
27/03/2021	Paper Statement Fe			2.50	130,958.57 DR
06/04/2021	PARK LANE RENT TEDNELL PTY LTD		10,573.00		141,531.57 DR
16/04/2021	CHQ 000000085			5,449.00	136,082.57 DR

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03/05/2021	PARK LANE RENT TEDNELL PTY LTD		10,285.32		146,367.89 DR
01/06/2021	PARK LANE RENT TEDNELL PTY LTD		12,907.80		159,275.69 DR
01/06/2021	Paper Statement Fe			2.50	159,273.19 DR
01/06/2021	Wdl Branch BUNDABE			38,120.00	121,153.19 DR
09/06/2021	CHQ 000000086			660.00	120,493.19 DR
			112,836.49	103,048.03	120,493.19 DR
Other Assets (65500)					
<u>Other Assets (65500)</u>					
01/07/2020	Opening Balance				1,686.26 DR
					1,686.26 DR
Plant and Equipment (at written down value) (76500)					
<u>Plant & Equipment (RIGOSF_PLANT&EQUIPME)</u>					
01/07/2020	Opening Balance				44,046.44 DR
30/06/2021	Depreciation for year			2,645.00	41,401.44 DR
		0.00		2,645.00	41,401.44 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>Rental Property - Park Lane Motel (IP-088)</u>					
01/07/2020	Opening Balance	1.00			2,055,953.56 DR
30/06/2021	Revaluation - 30/06/2021 @ \$2,058,598.560000 (Exit) - 1.000000 Units on hand		2,645.00		2,058,598.56 DR
		1.00	2,645.00		2,058,598.56 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>Colonial First State Wholesale Investments (COLONIAL)</u>					
01/07/2020	Opening Balance	1.00			2,584,493.18 DR
08/09/2020	Reconcile Colonial Investments for year	0.00	1,930.17		2,586,423.35 DR
27/09/2020	Reconcile Colonial Investment for year	0.00	7,844.69		2,594,268.04 DR
13/12/2020	Reconcile Colonial Investment for year	0.00	23,604.76		2,617,872.80 DR
08/03/2021	Reconcile Colonial Investment for year	0.00	2,011.42		2,619,884.22 DR
28/03/2021	Reconcile Colonial Investment for year	0.00	39,716.55		2,659,600.77 DR
30/06/2021	Reconcile Colonial Investment for year	0.00	137,282.99		2,796,883.76 DR
30/06/2021	Revaluation - 30/06/2021 @ \$2,810,199.220000 (Exit) - 1.000000 Units on hand		13,315.46		2,810,199.22 DR
		1.00	225,706.04		2,810,199.22 DR
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2020	Opening Balance				601.55 DR
02/07/2020	PARK LANE RENT TEDNELL PTY LTD			795.64	194.09 CR
03/08/2020	PARK LANE RENT TEDNELL PTY LTD			772.73	966.82 CR
01/09/2020	PARK LANE RENT TEDNELL PTY LTD			776.36	1,743.18 CR
01/10/2020	PARK LANE RENT TEDNELL PTY LTD			744.09	2,487.27 CR
14/10/2020	CHQ 000000079		2,344.00		143.27 CR
02/11/2020	PARK LANE RENT TEDNELL PTY LTD			829.45	972.72 CR
12/11/2020	CHQ 000000080		602.00		370.72 CR
31/12/2020	CHQ 000000082		3,170.92		2,800.20 DR
04/01/2021	PARK LANE RENT TEDNELL PTY LTD			1,010.00	1,790.20 DR

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29/01/2021	CHQ 000000083			1,597.00	193.20 DR
05/02/2021	PARK LANE RENT TEDNELL PTY LTD			1,042.19	848.99 CR
08/03/2021	PARK LANE RENT TEDNELL PTY LTD			897.64	1,746.63 CR
06/04/2021	PARK LANE RENT TEDNELL PTY LTD			961.18	2,707.81 CR
16/04/2021	CHQ 000000085		2,949.00		241.19 DR
03/05/2021	PARK LANE RENT TEDNELL PTY LTD			935.03	693.84 CR
01/06/2021	PARK LANE RENT TEDNELL PTY LTD			1,173.44	1,867.28 CR
09/06/2021	CHQ 000000086		60.00		1,807.28 CR
30/06/2021	ATO Creditor as at 30/06/21		3,009.00		1,201.72 DR
30/06/2021	BAS Amendment for 2021			1,202.00	0.28 CR
			12,134.92	12,736.75	0.28 CR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2020	Opening Balance				3,771.20 DR
14/10/2020	CHQ 000000079		2,500.00		6,271.20 DR
20/12/2020	ATO009000014097249 ATO			3,770.10	2,501.10 DR
29/01/2021	CHQ 000000083		2,500.00		5,001.10 DR
16/04/2021	CHQ 000000085		2,500.00		7,501.10 DR
30/06/2021	ATO Creditor as at 30/06/21		2,500.00		10,001.10 DR
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021		2,477.04		12,478.14 DR
30/06/2021	Create Entries - Foreign Credits Adjustment - 30/06/2021		1,048.09		13,526.23 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			23,246.55	9,720.32 CR
			13,525.13	27,016.65	9,720.32 CR

Sundry Creditors (88000)

Sundry Creditors (88000)

01/07/2020	Opening Balance				1,430.00 CR
21/07/2020	CHQ 000000078		1,430.00		0.00 DR
30/06/2021	ATO Creditor as at 30/06/21			5,509.00	5,509.00 CR
30/06/2021	BAS Amendment for 2021		1,202.00		4,307.00 CR
			2,632.00	5,509.00	4,307.00 CR

Deferred Tax Liability/Asset (89000)

Deferred Tax Liability/Asset (89000)

01/07/2020	Opening Balance				10,074.33 DR
30/06/2021	Create Entries - PDIT Entry - 30/06/2021			1,269.75	8,804.58 DR
				1,269.75	8,804.58 DR

Total Debits: 890,697.24

Total Credits: 890,697.24