

G & D RIGO SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Colonial First State Wholesale Investments (COLONIAL)</u>					
30/06/2023	Reconcile Colonial Investment for year			46,043.25	46,043.25 CR
				46,043.25	46,043.25 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2023	Revaluation - 30/06/2023 @ \$1,897,824.830000 (Custom Firm (Exit)) - 1.000000 Units on hand (IP-088)		107,146.36		107,146.36 DR
30/06/2023	Revaluation - 30/06/2023 @ \$2,751,261.350000 (Custom Firm (Exit)) - 1.000000 Units on hand (COLONIAL)			68,273.81	38,872.55 DR
			107,146.36	68,273.81	38,872.55 DR
Interest Received ATO (25100)					
<u>Interest Received ATO (25100)</u>					
02/06/2023	ATO005000017806148 ATO			139.69	139.69 CR
				139.69	139.69 CR
Property Income (28000)					
<u>Rental Property - Park Lane Motel (IP-088)</u>					
04/07/2022	PARK LANE RENT TEDNELL PTY LTD			12,900.00	12,900.00 CR
02/08/2022	PARK LANE RENT TEDNELL PTY LTD			14,328.86	27,228.86 CR
01/09/2022	PARK LANE RENT TEDNELL PTY LTD			13,276.65	40,505.51 CR
04/10/2022	PARK LANE RENT TEDNELL PTY LTD			13,954.36	54,459.87 CR
02/11/2022	PARK LANE RENT TEDNELL PTY LTD			11,755.63	66,215.50 CR
01/12/2022	TEDNELL RENT ECONO LODGE PARK			10,861.88	77,077.38 CR
03/01/2023	TEDNELL RENT ECONO LODGE PARK			11,005.17	88,082.55 CR
02/02/2023	TEDNELL RENT ECONO LODGE PARK			11,596.69	99,679.24 CR
06/03/2023	TEDNELL RENT ECONO LODGE PARK			11,606.67	111,285.91 CR
03/04/2023	TEDNELL RENT ECONO LODGE PARK			12,219.55	123,505.46 CR
02/05/2023	TEDNELL RENT ECONO LODGE PARK			11,023.72	134,529.18 CR
02/06/2023	TEDNELL RENT ECONO LODGE PARK			13,295.78	147,824.96 CR
				147,824.96	147,824.96 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
13/10/2022	CHQ 000000098		6,120.00		6,120.00 DR
			6,120.00		6,120.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
21/10/2022	CHQ 000000101		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
20/04/2023	CHQ 000000106		600.00		600.00 DR
			600.00		600.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Paper Statement Fe		2.50		2.50 DR
01/09/2022	Paper Statement Fe		2.50		5.00 DR
01/10/2022	Paper Statement Fe		2.50		7.50 DR
01/12/2022	Paper Statement Fe		2.50		10.00 DR
01/01/2023	Paper Statement Fe		2.50		12.50 DR
01/03/2023	Paper Statement Fe		2.50		15.00 DR
01/04/2023	Paper Statement Fe		2.50		17.50 DR
01/06/2023	Paper Statement Fe		2.50		20.00 DR
30/06/2023	Clear GST Accounts			1.18	18.82 DR
			20.00	1.18	18.82 DR
Depreciation (33400)					
	Rental Property - Park Lane Motel (IP-088)				
30/06/2023	Depreciation for year		5,427.00		5,427.00 DR
			5,427.00		5,427.00 DR
Legal Fees (38700)					
	Legal Fees (38700)				
28/10/2022	CHQ 000000102		597.75		597.75 DR
			597.75		597.75 DR
Pensions Paid (41600)					
	(Pensions Paid) Rigo, Diane - Pension (Pension) (RIGDIA00014P)				
31/05/2023	Wdl Branch BUNDABE		40,000.00		40,000.00 DR
			40,000.00		40,000.00 DR
Property Expenses - Land Tax (42020)					
	Rental Property - Park Lane Motel (IP-088)				
18/10/2022	CHQ 000000099		11,139.95		11,139.95 DR
			11,139.95		11,139.95 DR
Income Tax Expense (48500)					
	Income Tax Expense (48500)				
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			4,249.47	4,249.47 CR
30/06/2023	Create Entries - Foreign Credits Adjustment - 30/06/2023			1,000.00	5,249.47 CR
30/06/2023	Create Entries - PDIT Entry - 30/06/2023			2,540.23	7,789.70 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		17,668.20		9,878.50 DR
			17,668.20	7,789.70	9,878.50 DR
Profit/Loss Allocation Account (49000)					
	Profit/Loss Allocation Account (49000)				
30/09/2022	Profit/Loss Allocation - 30/09/2022		12,449.86		12,449.86 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022		28,050.65		40,500.51 DR
31/10/2022	Profit/Loss Allocation - 31/10/2022		4,288.80		44,789.31 DR
31/10/2022	Profit/Loss Allocation - 31/10/2022		9,663.06		54,452.37 DR
30/11/2022	Profit/Loss Allocation - 30/11/2022		3,613.68		58,066.05 DR
30/11/2022	Profit/Loss Allocation - 30/11/2022		8,141.95		66,208.00 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022		3,338.17		69,546.17 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022		7,521.21		77,067.38 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023		3,382.22		80,449.60 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
31/01/2023	Profit/Loss Allocation - 31/01/2023		7,620.45		88,070.05 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023		3,564.83		91,634.88 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023		8,031.86		99,666.74 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		3,567.12		103,233.86 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		8,037.05		111,270.91 DR
30/04/2023	Profit/Loss Allocation - 30/04/2023		3,755.52		115,026.43 DR
30/04/2023	Profit/Loss Allocation - 30/04/2023		8,461.53		123,487.96 DR
31/05/2023	Profit/Loss Allocation - 31/05/2023			2,571.40	120,916.56 DR
31/05/2023	Profit/Loss Allocation - 31/05/2023			5,793.58	115,122.98 DR
31/05/2023	System Member Journals			40,000.00	75,122.98 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		4,086.36		79,209.34 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		9,206.92		88,416.26 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		2,038.09		90,454.35 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		5,767.95		96,222.30 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			15,127.97	81,094.33 DR
			144,587.28	63,492.95	81,094.33 DR

Opening Balance (50010)

(Opening Balance) Rigo, Diane - Pension (Pension) (RIGDIA00014P)

01/07/2022	Opening Balance				1,574,837.92 CR
01/07/2022	Close Period Journal		74,480.36		1,500,357.56 CR
			74,480.36		1,500,357.56 CR

(Opening Balance) Rigo, Diane - Accumulation (RIGDIA00016A)

01/07/2022	Opening Balance				3,452,317.73 CR
01/07/2022	Close Period Journal		72,487.34		3,379,830.39 CR
			72,487.34		3,379,830.39 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Rigo, Diane - Pension (Pension) (RIGDIA00014P)

01/07/2022	Opening Balance				34,480.36 DR
01/07/2022	Close Period Journal			34,480.36	0.00 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022			12,449.86	12,449.86 CR
31/10/2022	Profit/Loss Allocation - 31/10/2022			4,288.80	16,738.66 CR
30/11/2022	Profit/Loss Allocation - 30/11/2022			3,613.68	20,352.34 CR
31/12/2022	Profit/Loss Allocation - 31/12/2022			3,338.17	23,690.51 CR
31/01/2023	Profit/Loss Allocation - 31/01/2023			3,382.22	27,072.73 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023			3,564.83	30,637.56 CR
31/03/2023	Profit/Loss Allocation - 31/03/2023			3,567.12	34,204.68 CR
30/04/2023	Profit/Loss Allocation - 30/04/2023			3,755.52	37,960.20 CR
31/05/2023	Profit/Loss Allocation - 31/05/2023		2,571.40		35,388.80 CR
30/06/2023	Profit/Loss Allocation - 30/06/2023			4,086.36	39,475.16 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			2,038.09	41,513.25 CR
			2,571.40	78,565.01	41,513.25 CR

(Share of Profit/(Loss)) Rigo, Diane - Accumulation (RIGDIA00016A)

01/07/2022	Opening Balance				74,749.19 DR
01/07/2022	Close Period Journal			74,749.19	0.00 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022			28,050.65	28,050.65 CR

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31/10/2022	Profit/Loss Allocation - 31/10/2022			9,663.06	37,713.71 CR
30/11/2022	Profit/Loss Allocation - 30/11/2022			8,141.95	45,855.66 CR
31/12/2022	Profit/Loss Allocation - 31/12/2022			7,521.21	53,376.87 CR
31/01/2023	Profit/Loss Allocation - 31/01/2023			7,620.45	60,997.32 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023			8,031.86	69,029.18 CR
31/03/2023	Profit/Loss Allocation - 31/03/2023			8,037.05	77,066.23 CR
30/04/2023	Profit/Loss Allocation - 30/04/2023			8,461.53	85,527.76 CR
31/05/2023	Profit/Loss Allocation - 31/05/2023		5,793.58		79,734.18 CR
30/06/2023	Profit/Loss Allocation - 30/06/2023			9,206.92	88,941.10 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			5,767.95	94,709.05 CR
			5,793.58	175,251.82	94,709.05 CR
Income Tax (53330)					
<u>(Income Tax) Rigo, Diane - Accumulation (RIGDIA00016A)</u>					
01/07/2022	Opening Balance				2,261.85 CR
01/07/2022	Close Period Journal		2,261.85		0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		15,127.97		15,127.97 DR
			17,389.82		15,127.97 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Rigo, Diane - Pension (Pension) (RIGDIA00014P)</u>					
01/07/2022	Opening Balance				40,000.00 DR
01/07/2022	Close Period Journal			40,000.00	0.00 DR
31/05/2023	System Member Journals		40,000.00		40,000.00 DR
			40,000.00	40,000.00	40,000.00 DR
Bank Accounts (60400)					
<u>Commonwealth Bank Account 10811158 (CBA10811158)</u>					
01/07/2022	Opening Balance				120,301.77 DR
01/07/2022	Paper Statement Fe			2.50	120,299.27 DR
04/07/2022	PARK LANE RENT TEDNELL PTY LTD		14,190.00		134,489.27 DR
29/07/2022	CHQ 000000097			2,530.00	131,959.27 DR
02/08/2022	PARK LANE RENT TEDNELL PTY LTD		15,761.75		147,721.02 DR
01/09/2022	PARK LANE RENT TEDNELL PTY LTD		14,604.32		162,325.34 DR
01/09/2022	Paper Statement Fe			2.50	162,322.84 DR
01/10/2022	Paper Statement Fe			2.50	162,320.34 DR
04/10/2022	PARK LANE RENT TEDNELL PTY LTD		15,349.80		177,670.14 DR
13/10/2022	CHQ 000000098			6,732.00	170,938.14 DR
18/10/2022	CHQ 000000099			11,139.95	159,798.19 DR
21/10/2022	CHQ 000000100			8,050.00	151,748.19 DR
21/10/2022	CHQ 000000101			8,501.10	143,247.09 DR
28/10/2022	CHQ 000000102			657.53	142,589.56 DR
02/11/2022	PARK LANE RENT TEDNELL PTY LTD		12,931.19		155,520.75 DR
01/12/2022	TEDNELL RENT ECONO LODGE PARK		11,948.07		167,468.82 DR
01/12/2022	Paper Statement Fe			2.50	167,466.32 DR
08/12/2022	CHQ 000000103			29,051.20	138,415.12 DR
01/01/2023	Paper Statement Fe			2.50	138,412.62 DR
03/01/2023	TEDNELL RENT ECONO LODGE PARK		12,105.69		150,518.31 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/02/2023	CHQ 000000104			4,345.00	146,173.31 DR
02/02/2023	TEDNELL RENT ECONO LODGE PARK		12,756.36		158,929.67 DR
01/03/2023	Paper Statement Fe			2.50	158,927.17 DR
06/03/2023	TEDNELL RENT ECONO LODGE PARK		12,767.34		171,694.51 DR
01/04/2023	Paper Statement Fe			2.50	171,692.01 DR
03/04/2023	TEDNELL RENT ECONO LODGE PARK		13,441.50		185,133.51 DR
20/04/2023	CHQ 000000106			660.00	184,473.51 DR
20/04/2023	CHQ 000000105			7,420.00	177,053.51 DR
02/05/2023	TEDNELL RENT ECONO LODGE PARK		12,126.09		189,179.60 DR
31/05/2023	Wdl Branch BUNDABE			40,000.00	149,179.60 DR
01/06/2023	Paper Statement Fe			2.50	149,177.10 DR
02/06/2023	TEDNELL RENT ECONO LODGE PARK		14,625.36		163,802.46 DR
02/06/2023	ATO005000017806148 ATO		139.70		163,942.16 DR
08/06/2023	CHQ 000000107			20,630.97	143,311.19 DR
			162,747.17	139,737.75	143,311.19 DR
Other Assets (65500)					
<u>Other Assets (65500)</u>					
01/07/2022	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>					
01/07/2022	Opening Balance				95,028.81 DR
08/12/2022	CHQ 000000103		1,089.00		96,117.81 DR
08/12/2022	CHQ 000000103		25,321.18		121,438.99 DR
08/06/2023	CHQ 000000107		389.00		121,827.99 DR
08/06/2023	CHQ 000000107		18,366.43		140,194.42 DR
30/06/2023	Depreciation for year			5,427.00	134,767.42 DR
		0.00	45,165.61	5,427.00	134,767.42 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>Rental Property - Park Lane Motel (IP-088)</u>					
01/07/2022	Opening Balance	1.00			2,004,971.19 DR
30/06/2023	Revaluation - 30/06/2023 @ \$1,897,824.830000 (Custom Firm (Exit)) - 1.000000 Units on hand			107,146.36	1,897,824.83 DR
		1.00		107,146.36	1,897,824.83 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>Colonial First State Wholesale Investments (COLONIAL)</u>					
01/07/2022	Opening Balance	1.00			2,636,944.29 DR
30/06/2023	Reconcile Colonial Investment for year	0.00	2,074.46		2,639,018.75 DR
30/06/2023	Reconcile Colonial Investment for year	0.00	6,210.76		2,645,229.51 DR
30/06/2023	Reconcile Colonial Investment for year	0.00	10,079.15		2,655,308.66 DR
30/06/2023	Reconcile Colonial Investment for year	0.00	2,013.48		2,657,322.14 DR
30/06/2023	Reconcile Colonial Investment for year	0.00	9,528.83		2,666,850.97 DR
30/06/2023	Reconcile Colonial Investment for year	0.00	16,136.57		2,682,987.54 DR
30/06/2023	Revaluation - 30/06/2023 @ \$2,751,261.350000 (Custom Firm (Exit)) - 1.000000 Units on hand		68,273.81		2,751,261.35 DR
		1.00	114,317.06		2,751,261.35 DR

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GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
04/07/2022	PARK LANE RENT TEDNELL PTY LTD			1,290.00	1,290.00 CR
02/08/2022	PARK LANE RENT TEDNELL PTY LTD			1,432.89	2,722.89 CR
01/09/2022	PARK LANE RENT TEDNELL PTY LTD			1,327.67	4,050.56 CR
04/10/2022	PARK LANE RENT TEDNELL PTY LTD			1,395.44	5,446.00 CR
13/10/2022	CHQ 000000098		612.00		4,834.00 CR
21/10/2022	CHQ 000000100		4,050.00		784.00 CR
28/10/2022	CHQ 000000102		59.78		724.22 CR
02/11/2022	PARK LANE RENT TEDNELL PTY LTD			1,175.56	1,899.78 CR
01/12/2022	TEDNELL RENT ECONO LODGE PARK			1,086.19	2,985.97 CR
08/12/2022	CHQ 000000103		2,641.02		344.95 CR
03/01/2023	TEDNELL RENT ECONO LODGE PARK			1,100.52	1,445.47 CR
01/02/2023	CHQ 000000104		345.00		1,100.47 CR
02/02/2023	TEDNELL RENT ECONO LODGE PARK			1,159.67	2,260.14 CR
06/03/2023	TEDNELL RENT ECONO LODGE PARK			1,160.67	3,420.81 CR
03/04/2023	TEDNELL RENT ECONO LODGE PARK			1,221.95	4,642.76 CR
20/04/2023	CHQ 000000106		60.00		4,582.76 CR
20/04/2023	CHQ 000000105		3,420.00		1,162.76 CR
02/05/2023	TEDNELL RENT ECONO LODGE PARK			1,102.37	2,265.13 CR
02/06/2023	TEDNELL RENT ECONO LODGE PARK			1,329.58	3,594.71 CR
08/06/2023	CHQ 000000107		1,875.54		1,719.17 CR
30/06/2023	June 2023 BAS		1,718.00		1.17 CR
30/06/2023	Clear GST Accounts		1.17		0.00 DR
			14,782.51	14,782.51	0.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				8,242.10 CR
21/10/2022	CHQ 000000100		4,000.00		4,242.10 CR
21/10/2022	CHQ 000000101		8,242.10		4,000.00 DR
01/02/2023	CHQ 000000104		4,000.00		8,000.00 DR
20/04/2023	CHQ 000000105		4,000.00		12,000.00 DR
02/06/2023	ATO005000017806148 ATO			0.01	11,999.99 DR
30/06/2023	June 2023 BAS		4,000.00		15,999.99 DR
30/06/2023	Clear GST Accounts		0.01		16,000.00 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		4,249.47		20,249.47 DR
30/06/2023	Create Entries - Foreign Credits Adjustment - 30/06/2023		1,000.00		21,249.47 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			17,668.20	3,581.27 DR
			29,491.58	17,668.21	3,581.27 DR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2022	Opening Balance				2,530.00 CR
29/07/2022	CHQ 000000097		2,530.00		0.00 DR
30/06/2023	June 2023 BAS			5,718.00	5,718.00 CR
			2,530.00	5,718.00	5,718.00 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2022	Opening Balance				32,027.73 DR
30/06/2023	Create Entries - PDIT Entry - 30/06/2023		2,540.23		34,567.96 DR
			2,540.23		34,567.96 DR

Total Debits: 917,862.20

Total Credits: 917,862.20