

THE B & VA GRAY SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Gray, Brett - Accumulation (GRABRE00001A)</u>					
22/06/2022	CONC CONT			20,000.00	20,000.00 CR
30/06/2022	Accounting Fee			1,292.50	21,292.50 CR
30/06/2022	Income Tax Payable			322.40	21,614.90 CR
30/06/2022	IAS			3,442.50	25,057.40 CR
				25,057.40	25,057.40 CR
<u>(Contributions) Gray, Vickie Anne - Accumulation (GRAVIC00001A)</u>					
22/06/2022	CONC CONT			20,000.00	20,000.00 CR
30/06/2022	Accounting Fee			1,292.50	21,292.50 CR
30/06/2022	Income Tax Payable			322.40	21,614.90 CR
30/06/2022	IAS			3,442.50	25,057.40 CR
				25,057.40	25,057.40 CR
Interest Received (25000)					
<u>Rural Bank Acct 301981684 (BBL301981684)</u>					
24/10/2021	BANK INTEREST			3,155.55	3,155.55 CR
				3,155.55	3,155.55 CR
<u>Rural Bank Acct 302164561 (GRAYBV_RURALBANKACC3)</u>					
19/06/2022	INTEREST			411.36	411.36 CR
				411.36	411.36 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2022	Accounting Fee		1,540.00		1,540.00 DR
			1,540.00		1,540.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2022	Income Tax Payable		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2022	Accounting Fee		1,045.00		1,045.00 DR
			1,045.00		1,045.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		7,625.40		7,625.40 DR
			7,625.40		7,625.40 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
22/06/2022	System Member Journals		17,000.00		17,000.00 DR
22/06/2022	System Member Journals		17,000.00		34,000.00 DR
30/06/2022	System Member Journals		1,098.62		35,098.62 DR
30/06/2022	System Member Journals		1,098.62		36,197.24 DR
30/06/2022	System Member Journals		274.04		36,471.28 DR

THE B & VA GRAY SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	System Member Journals		274.04		36,745.32 DR
30/06/2022	System Member Journals		2,926.12		39,671.44 DR
30/06/2022	System Member Journals		2,926.12		42,597.56 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		373.17		42,970.73 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		349.74		43,320.47 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			55.83	43,264.64 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			52.33	43,212.31 DR
			43,320.47	108.16	43,212.31 DR

Opening Balance (50010)

(Opening Balance) Gray, Brett - Accumulation (GRABRE00001A)

01/07/2021	Opening Balance				266,317.23 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			23,330.01	289,647.24 CR
				23,330.01	289,647.24 CR

(Opening Balance) Gray, Vickie Anne - Accumulation (GRAVIC00001A)

01/07/2021	Opening Balance				255,721.90 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			15,695.00	271,416.90 CR
				15,695.00	271,416.90 CR

Contributions (52420)

(Contributions) Gray, Brett - Accumulation (GRABRE00001A)

01/07/2021	Opening Balance				25,000.00 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		25,000.00		0.00 DR
22/06/2022	System Member Journals			20,000.00	20,000.00 CR
30/06/2022	System Member Journals			1,292.50	21,292.50 CR
30/06/2022	System Member Journals			322.40	21,614.90 CR
30/06/2022	System Member Journals			3,442.50	25,057.40 CR
			25,000.00	25,057.40	25,057.40 CR

(Contributions) Gray, Vickie Anne - Accumulation (GRAVIC00001A)

01/07/2021	Opening Balance				16,115.00 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		16,115.00		0.00 DR
22/06/2022	System Member Journals			20,000.00	20,000.00 CR
30/06/2022	System Member Journals			1,292.50	21,292.50 CR
30/06/2022	System Member Journals			322.40	21,614.90 CR
30/06/2022	System Member Journals			3,442.50	25,057.40 CR
			16,115.00	25,057.40	25,057.40 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Gray, Brett - Accumulation (GRABRE00001A)

01/07/2021	Opening Balance				2,447.08 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		2,447.08		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			373.17	373.17 CR
			2,447.08	373.17	373.17 CR

(Share of Profit/(Loss)) Gray, Vickie Anne - Accumulation (GRAVIC00001A)

01/07/2021	Opening Balance				2,349.73 CR
------------	-----------------	--	--	--	-------------

THE B & VA GRAY SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Fund ledger balance forward at 01/07/2021		2,349.73		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			349.74	349.74 CR
			2,349.73	349.74	349.74 CR
Income Tax (53330)					
<u>(Income Tax) Gray, Brett - Accumulation (GRABRE00001A)</u>					
01/07/2021	Opening Balance				367.07 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			367.07	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		55.83		55.83 DR
			55.83	367.07	55.83 DR
<u>(Income Tax) Gray, Vickie Anne - Accumulation (GRAVIC00001A)</u>					
01/07/2021	Opening Balance				352.48 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			352.48	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		52.33		52.33 DR
			52.33	352.48	52.33 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Gray, Brett - Accumulation (GRABRE00001A)</u>					
01/07/2021	Opening Balance				3,750.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			3,750.00	0.00 DR
22/06/2022	System Member Journals		3,000.00		3,000.00 DR
30/06/2022	System Member Journals		193.88		3,193.88 DR
30/06/2022	System Member Journals		48.36		3,242.24 DR
30/06/2022	System Member Journals		516.38		3,758.62 DR
			3,758.62	3,750.00	3,758.62 DR
<u>(Contributions Tax) Gray, Vickie Anne - Accumulation (GRAVIC00001A)</u>					
01/07/2021	Opening Balance				2,417.25 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			2,417.25	0.00 DR
22/06/2022	System Member Journals		3,000.00		3,000.00 DR
30/06/2022	System Member Journals		193.88		3,193.88 DR
30/06/2022	System Member Journals		48.36		3,242.24 DR
30/06/2022	System Member Journals		516.38		3,758.62 DR
			3,758.62	2,417.25	3,758.62 DR
Term Deposits (60800)					
<u>Rural Bank Acct 301981684 (BBL301981684)</u>					
01/07/2021	Opening Balance				423,545.10 DR
24/10/2021	BANK INTEREST		3,155.55		426,700.65 DR
			3,155.55		426,700.65 DR
Formation Expenses (64000)					
<u>Formation Expenses (64000)</u>					
01/07/2021	Opening Balance				786.50 DR
					786.50 DR
Fixed Interest Securities (Australian) (72400)					
<u>Rural Bank Acct 302164561 (GRAYBV_RURALBANKACC3)</u>					

THE B & VA GRAY SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				137,118.34 DR
19/06/2022	INTEREST		411.36		137,529.70 DR
22/06/2022	CONC CONT		20,000.00		157,529.70 DR
22/06/2022	CONC CONT		20,000.00		177,529.70 DR
		0.00	40,411.36		177,529.70 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2021	Opening Balance				385.80 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		6,501.00		6,115.20 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			6,501.00	385.80 CR
30/06/2022	Income Tax Payable		385.80		0.00 DR
30/06/2022	IAS		6,885.00		6,885.00 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			7,625.40	740.40 CR
			13,771.80	14,126.40	740.40 CR

Total Debits: 164,665.79

Total Credits: 164,665.79