

**PIETROGRAZIA HOLDINGS SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2017 TO 30/06/2018
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL**

Printed: Monday 24 February, 2020 @ 14:58:33

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>242</u> <u>Employer Contributions - Concessional</u>						
<u>242/001</u> <u>Pietrograzia, Danny John</u>						
28/06/2018	BS601	Bank Statement			3,515.00	(3,515.00)
Narration: Employer contributions						
<u>242/002</u> <u>Pietrograzia, Chris Luke</u>						
28/06/2018	BS601	Bank Statement			3,515.00	(3,515.00)
Narration: Employer contributions						
<u>250</u> <u>Interest Received</u>						
<u>250/001</u> <u>Westpac 270746</u>						
31/07/2017	BS601	Bank Statement			10.70	(10.70)
Narration: Interest received						
31/08/2017	BS601	Bank Statement			10.71	(21.41)
Narration: Interest received						
29/09/2017	BS601	Bank Statement			10.03	(31.44)
Narration: Interest received						
31/10/2017	BS601	Bank Statement			11.07	(42.51)
Narration: Interest received						
30/11/2017	BS601	Bank Statement			10.39	(52.90)
Narration: Interest received						
29/12/2017	BS601	Bank Statement			10.05	(62.95)
Narration: Interest received						
31/01/2018	BS601	Bank Statement			11.45	(74.40)
Narration: Interest received						
28/02/2018	BS601	Bank Statement			9.72	(84.12)
Narration: Interest received						
29/03/2018	BS601	Bank Statement			10.08	(94.20)
Narration: Interest received						
30/04/2018	BS601	Bank Statement			7.55	(101.75)
Narration: Interest received						
31/05/2018	BS601	Bank Statement			1.59	(103.34)
Narration: Interest received						
29/06/2018	BS601	Bank Statement			1.85	(105.19)
Narration: Interest received						
<u>263</u> <u>Other Contributions - Non Taxable</u>						
<u>263/001</u> <u>Pietrograzia, Danny John</u>						
23/04/2018	BS601	Bank Statement			448.05	(448.05)
Narration: Co contribution						
<u>280</u> <u>Rent Received</u>						
<u>280/001</u> <u>Lot 189 & 51 845 Mount Mulligan Road Dimbulah</u>						
30/06/2018	PS	Journal - Non Cash			2,429.44	(2,429.44)
Narration: Rent and Agistment Income						
<u>301</u> <u>Accountancy Fees</u>						
18/04/2018	BS601	Bank Statement		1,925.00		1,925.00
Narration: Accounting fees						

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304 <u>ATO Supervisory Levy</u>						
30/06/2018	YEJNL	Journal - Non Cash		259.00		259.00
	Narration: 2018 levy					
307 <u>Auditor's Remuneration</u>						
18/04/2018	BS601	Bank Statement		440.00		440.00
	Narration: Audit fees					
350 <u>General Expenses</u>						
30/06/2018	FORMAT	Journal - Non Cash		164.00		164.00
	Narration: Amortisation of formation exp 18					
425 <u>Rental Property Expenses</u>						
30/06/2018	PS	Journal - Non Cash		855.56		855.56
	Narration: Insurance for the farm					
30/06/2018	PS	Journal - Non Cash		113.95		969.51
	Narration: Land lease for the farm					
30/06/2018	PS	Journal - Non Cash		1,272.90		2,242.41
	Narration: Rates for the farm					
30/06/2018	PS	Journal - Non Cash		505.49		2,747.90
	Narration: Accounting fees for partnership					
485 <u>Income Tax Expense</u>						
30/06/2018	300618	Closing Journal - Tax -		604.20		604.20
	Narration: Income Tax Expense entry at 30/06/2018					
490 <u>Profit/Loss Allocation Account</u>						
30/06/2018	300618	Closing Journal - Cash		6,423.55		6,423.55
	Narration: Contributions and tax allocation at 30/06/2018					
30/06/2018	300618	Closing Journal - Cash		450.30		6,873.85
	Narration: Allocation of tax on profit at 30/06/2018					
30/06/2018	300618	Closing Journal - Cash			3,001.27	3,872.58
	Narration: Allocation of profit at 30/06/2018					
500 <u>Profit/(Loss) carried forward</u>						
01/07/2017		Opening Balance				0.00
501 <u>Pietrograzia, Danny John (Accumulation)</u>						
501/001 <u>Opening Balance - Preserved/Taxable</u>						
01/07/2017	010717	Journal - Cash			90,296.21	(90,296.21)
	Narration: Fund ledger balance forward at 01/07/2017					
501/002 <u>Opening Balance - Preserved/Tax Free</u>						
01/07/2017	010717	Journal - Cash			5,108.57	(5,108.57)
	Narration: Fund ledger balance forward at 01/07/2017					
501/011 <u>Employer Contributions - Concessional</u>						
01/07/2017		Opening Balance				(1,615.00)
01/07/2017	010717	Journal - Cash		1,615.00		
	Narration: Fund ledger balance forward at 01/07/2017					
28/06/2018	300618	Closing Journal - Cash			3,515.00	(3,515.00)
	Narration: Account allocation at year end at 30/06/2018					

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<u>501/019</u> <u>Other Contributions - Non Taxable</u>						
23/04/2018	300618	Closing Journal - Cash			448.05	(448.05)
Narration: Account allocation at year end at 30/06/2018						
<u>501/021</u> <u>Transfers In - Preserved/Taxable</u>						
01/07/2017		Opening Balance				(89,578.48)
01/07/2017	010717	Journal - Cash		89,578.48		
Narration: Fund ledger balance forward at 01/07/2017						
<u>501/022</u> <u>Transfers In - Preserved/Tax Free</u>						
01/07/2017		Opening Balance				(5,108.57)
01/07/2017	010717	Journal - Cash		5,108.57		0.00
Narration: Fund ledger balance forward at 01/07/2017						
<u>501/031</u> <u>Share of Profit/(Loss) - Preserved/Taxable</u>						
01/07/2017		Opening Balance				770.68
01/07/2017	010717	Journal - Cash			770.68	
Narration: Fund ledger balance forward at 01/07/2017						
30/06/2018	300618	Closing Journal - Cash		1,494.76		1,494.76
Narration: Members profit allocation at 30/06/2018						
<u>501/051</u> <u>Contributions Tax - Preserved</u>						
01/07/2017		Opening Balance				242.25
01/07/2017	010717	Journal - Cash			242.25	
Narration: Fund ledger balance forward at 01/07/2017						
28/06/2018	300618	Closing Journal - Cash		527.25		527.25
Narration: Account allocation at year end at 30/06/2018						
<u>501/053</u> <u>Income Tax - Preserved/Taxable</u>						
01/07/2017		Opening Balance				(115.66)
01/07/2017	010717	Journal - Cash		115.66		
Narration: Fund ledger balance forward at 01/07/2017						
30/06/2018	300618	Closing Journal - Cash			224.27	(224.27)
Narration: Members profits tax allocation at 30/06/2018						
<u>502</u> <u>Pietrograzia, Chris Luke (Accumulation)</u>						
<u>502/001</u> <u>Opening Balance - Preserved/Taxable</u>						
01/07/2017	010717	Journal - Cash			84,369.23	(84,369.23)
Narration: Fund ledger balance forward at 01/07/2017						
<u>502/002</u> <u>Opening Balance - Preserved/Tax Free</u>						
01/07/2017	010717	Journal - Cash			99.21	(99.21)
Narration: Fund ledger balance forward at 01/07/2017						
01/07/2017	010717	Journal - Cash			11,769.94	(11,869.15)
Narration: Fund ledger balance forward at 01/07/2017						
<u>502/011</u> <u>Employer Contributions - Concessional</u>						
01/07/2017		Opening Balance				(14,025.40)
01/07/2017	010717	Journal - Cash		14,025.40		
Narration: Fund ledger balance forward at 01/07/2017						
28/06/2018	300618	Closing Journal - Cash			3,515.00	(3,515.00)
Narration: Account allocation at year end at 30/06/2018						

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<u>502/016</u> <u>Member/Personal Contributions - Preserved</u>						
01/07/2017		Opening Balance				(99.21)
01/07/2017	010717	Journal - Cash		99.21		
Narration: Fund ledger balance forward at 01/07/2017						
<u>502/021</u> <u>Transfers In - Preserved/Taxable</u>						
01/07/2017		Opening Balance				(73,090.12)
01/07/2017	010717	Journal - Cash		73,090.12		
Narration: Fund ledger balance forward at 01/07/2017						
<u>502/022</u> <u>Transfers In - Preserved/Tax Free</u>						
01/07/2017		Opening Balance				(11,769.94)
01/07/2017	010717	Journal - Cash		11,769.94		
Narration: Fund ledger balance forward at 01/07/2017						
<u>502/031</u> <u>Share of Profit/(Loss) - Preserved/Taxable</u>						
01/07/2017		Opening Balance				755.93
01/07/2017	010717	Journal - Cash			755.93	
Narration: Fund ledger balance forward at 01/07/2017						
30/06/2018	300618	Closing Journal - Cash		1,506.51		1,506.51
Narration: Members profit allocation at 30/06/2018						
<u>502/051</u> <u>Contributions Tax - Preserved</u>						
01/07/2017		Opening Balance				2,103.81
01/07/2017	010717	Journal - Cash			2,103.81	
Narration: Fund ledger balance forward at 01/07/2017						
28/06/2018	300618	Closing Journal - Cash		527.25		527.25
Narration: Account allocation at year end at 30/06/2018						
<u>502/053</u> <u>Income Tax - Preserved/Taxable</u>						
01/07/2017		Opening Balance				(113.45)
01/07/2017	010717	Journal - Cash		113.45		
Narration: Fund ledger balance forward at 01/07/2017						
30/06/2018	300618	Closing Journal - Cash			226.03	(226.03)
Narration: Members profits tax allocation at 30/06/2018						
<u>604</u> <u>Westpac 270746</u>						
01/07/2017		Opening Balance				12,001.63
30/06/2018	BS601	Bank Statement			4,507.45	7,494.18
Narration: Bank Statement Posting						
30/06/2018	BS601	Bank Statement		7,033.44		14,527.62
Narration: Bank Statement Posting						
<u>640</u> <u>Formation Expenses</u>						
01/07/2017		Opening Balance				756.00
30/06/2018	FORMAT	Journal - Non Cash			164.00	592.00
Narration: Amortisation of formation exp 18						
<u>772</u> <u>Real Estate Properties (Australian)</u>						
<u>772/001</u> <u>Lot 189 & 51 845 Mount Mulligan Road Dimbulah</u>						
01/07/2017		Opening Balance		1.0000		182,514.00

				1.0000		

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				\$	\$	\$
850 <u>Income Tax Payable</u>						
850/001 <u>Income Tax Payable</u>						
01/07/2017		Opening Balance				(2,634.95)
18/04/2018	BS601	Bank Statement		2,692.25		57.30
		Narration: tax payment				
30/06/2018	300618	Closing Journal - Tax -			604.20	(546.90)
		Narration: Income Tax Payable entry at 30/06/2018				
30/06/2018	YEJNL	Journal - Non Cash			259.00	(805.90)
		Narration: 2018 levy				
850/004 <u>Tax Instalments Paid</u>						
30/06/2018	YEADJ	Journal - Non Cash		565.00		565.00
		Narration: PAYGI Jun 18				
880 <u>Sundry Creditors</u>						
01/07/2017		Opening Balance				(993.52)
30/06/2018	YEADJ	Journal - Non Cash			565.00	(1,558.52)
		Narration: PAYGI Jun 18				
30/06/2018	PS	Journal - Non Cash			318.46	(1,876.98)
		Narration: SF portion of net loss in PS				
		Total Debits:		\$222,876.24		
		Total Credits:		\$222,876.24		
		Current Year Profit/(Loss):				\$4,476.78