

THE RE & CA KELLY SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Kelly, Carrie Anne - Accumulation (KELCAR00001A)</u>					
09/08/2020	Employer cont CA			308.21	308.21 CR
14/08/2020	Employer cont CA			577.13	885.34 CR
16/10/2020	Employer cont CA			783.86	1,669.20 CR
16/12/2020	employer cont CA			580.02	2,249.22 CR
				2,249.22	2,249.22 CR
<u>(Contributions) Kelly, Ross Edward - Accumulation (KELROS00001A)</u>					
09/07/2020	Quicksuper cont RE			1,511.28	1,511.28 CR
13/07/2020	Employer cont RE			604.66	2,115.94 CR
27/07/2020	empl cont re			604.66	2,720.60 CR
10/08/2020	Employer cont RE			604.66	3,325.26 CR
24/08/2020	Employer Cont RE			604.66	3,929.92 CR
07/09/2020	employer cont RE			1,269.78	5,199.70 CR
21/09/2020	employer cont RE			604.66	5,804.36 CR
05/10/2020	employer cont RE			604.66	6,409.02 CR
19/10/2020	employer cont RE			604.66	7,013.68 CR
02/11/2020	employer cont RE			604.66	7,618.34 CR
16/11/2020	employer cont RE			604.66	8,223.00 CR
30/11/2020	employer cont RE			604.66	8,827.66 CR
14/12/2020	employer cont Re			775.85	9,603.51 CR
29/12/2020	employer cont RE			604.66	10,208.17 CR
08/01/2021	employer cont re			604.66	10,812.83 CR
25/01/2021	employer cont RE			655.12	11,467.95 CR
05/02/2021	employer cont RE			665.21	12,133.16 CR
19/02/2021	employer cont Re			604.66	12,737.82 CR
05/03/2021	employer cont re			604.66	13,342.48 CR
19/03/2021	employer cont RE			604.66	13,947.14 CR
07/04/2021	employer cont RE			604.66	14,551.80 CR
16/04/2021	employer cont RE			604.66	15,156.46 CR
30/04/2021	employer cont re			604.66	15,761.12 CR
14/05/2021	emplyer cont RE			604.66	16,365.78 CR
31/05/2021	employer cont RE			604.66	16,970.44 CR
				16,970.44	16,970.44 CR
Interest Received (25000)					
<u>ATO Interest (00043)</u>					
30/06/2021	ATO interest			30.64	30.64 CR
				30.64	30.64 CR
<u>Cash at Bank CBA 9450 (CBA10629450)</u>					
01/07/2020	June 30 Interest			5.80	5.80 CR
01/08/2020	Interest			5.84	11.64 CR
01/09/2020	interest			6.75	18.39 CR
01/10/2020	interest			6.71	25.10 CR
01/11/2020	interest			7.15	32.25 CR
01/12/2020	interest			4.22	36.47 CR
01/01/2021	interest			2.48	38.95 CR

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01/02/2021	interest			2.53	41.48 CR
01/03/2021	interest			2.34	43.82 CR
01/04/2021	interest			2.61	46.43 CR
01/05/2021	interest			2.57	49.00 CR
01/06/2021	interest			2.69	51.69 CR
				51.69	51.69 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2021	Accrual for accounting fees and Auditors remuneration for the 2021 year		1,540.00		1,540.00 DR
			1,540.00		1,540.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
24/06/2021	Bank audit certificate		30.00		30.00 DR
			30.00		30.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
27/06/2021	2020 tax refund		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2021	Accrual for accounting fees and Auditors remuneration for the 2021 year		880.00		880.00 DR
			880.00		880.00 DR
Interest Paid - ATO General Interest (37700)					
<u>Interest Paid - ATO General Interest (37700)</u>					
30/06/2021	ATO interest		30.64		30.64 DR
			30.64		30.64 DR
Benefits Paid/Transfers Out (46000)					
<u>(Benefits Paid/Transfers Out) Kelly, Carrie Anne - Accumulation (KELCAR00001A)</u>					
13/07/2020	Super drawn down CAK		10,000.00		10,000.00 DR
13/07/2020	System Member Journals			10,000.00	0.00 DR
			10,000.00	10,000.00	0.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
10/07/2020	Create Entries - Income Tax Expense - 10/07/2020		227.56		227.56 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		2,256.74		2,484.30 DR
			2,484.30		2,484.30 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
09/07/2020	System Member Journals		1,284.59		1,284.59 DR
10/07/2020	Create Entries - Profit/Loss Allocation - 10/07/2020		4.35		1,288.94 DR
10/07/2020	Create Entries - Profit/Loss Allocation - 10/07/2020		1.45		1,290.39 DR
10/07/2020	Create Entries - Income Tax Expense			0.65	1,289.74 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	Allocation - 10/07/2020				
10/07/2020	Create Entries - Income Tax Expense Allocation - 10/07/2020			0.22	1,289.52 DR
13/07/2020	System Member Journals		513.96		1,803.48 DR
27/07/2020	System Member Journals		513.96		2,317.44 DR
09/08/2020	System Member Journals		261.98		2,579.42 DR
10/08/2020	System Member Journals		513.96		3,093.38 DR
14/08/2020	System Member Journals		490.56		3,583.94 DR
24/08/2020	System Member Journals		513.96		4,097.90 DR
07/09/2020	System Member Journals		1,079.31		5,177.21 DR
21/09/2020	System Member Journals		513.96		5,691.17 DR
05/10/2020	System Member Journals		513.96		6,205.13 DR
16/10/2020	System Member Journals		666.28		6,871.41 DR
19/10/2020	System Member Journals		513.96		7,385.37 DR
02/11/2020	System Member Journals		513.96		7,899.33 DR
16/11/2020	System Member Journals		513.96		8,413.29 DR
30/11/2020	System Member Journals		513.96		8,927.25 DR
14/12/2020	System Member Journals		659.47		9,586.72 DR
16/12/2020	System Member Journals		493.02		10,079.74 DR
29/12/2020	System Member Journals		513.96		10,593.70 DR
08/01/2021	System Member Journals		513.96		11,107.66 DR
25/01/2021	System Member Journals		556.85		11,664.51 DR
05/02/2021	System Member Journals		565.43		12,229.94 DR
19/02/2021	System Member Journals		513.96		12,743.90 DR
05/03/2021	System Member Journals		513.96		13,257.86 DR
19/03/2021	System Member Journals		513.96		13,771.82 DR
07/04/2021	System Member Journals		513.96		14,285.78 DR
16/04/2021	System Member Journals		513.96		14,799.74 DR
30/04/2021	System Member Journals		513.96		15,313.70 DR
14/05/2021	System Member Journals		513.96		15,827.66 DR
31/05/2021	System Member Journals		513.96		16,341.62 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			2,032.22	14,309.40 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			630.89	13,678.51 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		304.89		13,983.40 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		94.65		14,078.05 DR
			16,742.03	2,663.98	14,078.05 DR

Opening Balance (50010)

(Opening Balance) Kelly, Carrie Anne - Accumulation (KELCAR00001A)

01/07/2020	Opening Balance				175,952.76 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		2,251.61		173,701.15 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		5,271.39		168,429.76 CR
			7,523.00		168,429.76 CR

(Opening Balance) Kelly, Ross Edward - Accumulation (KELROS00001A)

01/07/2020	Opening Balance				494,755.95 CR
01/07/2020	Fund ledger balance forward at 01/07/2020			11,750.76	506,506.71 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
				11,750.76	506,506.71 CR
Contributions (52420)					
<i>(Contributions) Kelly, Carrie Anne - Accumulation (KELCAR00001A)</i>					
01/07/2020	Opening Balance				3,536.89 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		3,536.89		0.00 DR
09/08/2020	System Member Journals			308.21	308.21 CR
14/08/2020	System Member Journals			577.13	885.34 CR
16/10/2020	System Member Journals			783.86	1,669.20 CR
16/12/2020	System Member Journals			580.02	2,249.22 CR
			3,536.89	2,249.22	2,249.22 CR
<i>(Contributions) Kelly, Ross Edward - Accumulation (KELROS00001A)</i>					
01/07/2020	Opening Balance				15,599.26 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		15,599.26		0.00 DR
09/07/2020	System Member Journals			1,511.28	1,511.28 CR
13/07/2020	System Member Journals			604.66	2,115.94 CR
27/07/2020	System Member Journals			604.66	2,720.60 CR
10/08/2020	System Member Journals			604.66	3,325.26 CR
24/08/2020	System Member Journals			604.66	3,929.92 CR
07/09/2020	System Member Journals			1,269.78	5,199.70 CR
21/09/2020	System Member Journals			604.66	5,804.36 CR
05/10/2020	System Member Journals			604.66	6,409.02 CR
19/10/2020	System Member Journals			604.66	7,013.68 CR
02/11/2020	System Member Journals			604.66	7,618.34 CR
16/11/2020	System Member Journals			604.66	8,223.00 CR
30/11/2020	System Member Journals			604.66	8,827.66 CR
14/12/2020	System Member Journals			775.85	9,603.51 CR
29/12/2020	System Member Journals			604.66	10,208.17 CR
08/01/2021	System Member Journals			604.66	10,812.83 CR
25/01/2021	System Member Journals			655.12	11,467.95 CR
05/02/2021	System Member Journals			665.21	12,133.16 CR
19/02/2021	System Member Journals			604.66	12,737.82 CR
05/03/2021	System Member Journals			604.66	13,342.48 CR
19/03/2021	System Member Journals			604.66	13,947.14 CR
07/04/2021	System Member Journals			604.66	14,551.80 CR
16/04/2021	System Member Journals			604.66	15,156.46 CR
30/04/2021	System Member Journals			604.66	15,761.12 CR
14/05/2021	System Member Journals			604.66	16,365.78 CR
31/05/2021	System Member Journals			604.66	16,970.44 CR
			15,599.26	16,970.44	16,970.44 CR
Share of Profit/(Loss) (53100)					
<i>(Share of Profit/(Loss)) Kelly, Carrie Anne - Accumulation (KELCAR00001A)</i>					
01/07/2020	Opening Balance				622.80 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			622.80	0.00 DR
10/07/2020	Create Entries - Profit/Loss Allocation - 10/07/2020			1.45	1.45 CR
30/06/2021	Create Entries - Profit/Loss Allocation -		630.89		629.44 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	30/06/2021				
			630.89	624.25	629.44 DR
	<u>(Share of Profit/(Loss)) Kelly, Ross Edward - Accumulation (KELROS00001A)</u>				
01/07/2020	Opening Balance				1,774.89 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			1,774.89	0.00 DR
10/07/2020	Create Entries - Profit/Loss Allocation - 10/07/2020			4.35	4.35 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		2,032.22		2,027.87 DR
			2,032.22	1,779.24	2,027.87 DR
	Income Tax (53330)				
	<u>(Income Tax) Kelly, Carrie Anne - Accumulation (KELCAR00001A)</u>				
01/07/2020	Opening Balance				93.44 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		93.44		0.00 DR
10/07/2020	Create Entries - Income Tax Expense Allocation - 10/07/2020		0.22		0.22 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			94.65	94.43 CR
			93.66	94.65	94.43 CR
	<u>(Income Tax) Kelly, Ross Edward - Accumulation (KELROS00001A)</u>				
01/07/2020	Opening Balance				266.31 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		266.31		0.00 DR
10/07/2020	Create Entries - Income Tax Expense Allocation - 10/07/2020		0.65		0.65 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			304.89	304.24 CR
			266.96	304.89	304.24 CR
	Contributions Tax (53800)				
	<u>(Contributions Tax) Kelly, Carrie Anne - Accumulation (KELCAR00001A)</u>				
01/07/2020	Opening Balance				530.53 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			530.53	0.00 DR
09/08/2020	System Member Journals		46.23		46.23 DR
14/08/2020	System Member Journals		86.57		132.80 DR
16/10/2020	System Member Journals		117.58		250.38 DR
16/12/2020	System Member Journals		87.00		337.38 DR
			337.38	530.53	337.38 DR
	<u>(Contributions Tax) Kelly, Ross Edward - Accumulation (KELROS00001A)</u>				
01/07/2020	Opening Balance				2,339.92 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			2,339.92	0.00 DR
09/07/2020	System Member Journals		226.69		226.69 DR
13/07/2020	System Member Journals		90.70		317.39 DR
27/07/2020	System Member Journals		90.70		408.09 DR
10/08/2020	System Member Journals		90.70		498.79 DR
24/08/2020	System Member Journals		90.70		589.49 DR
07/09/2020	System Member Journals		190.47		779.96 DR
21/09/2020	System Member Journals		90.70		870.66 DR
05/10/2020	System Member Journals		90.70		961.36 DR
19/10/2020	System Member Journals		90.70		1,052.06 DR

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02/11/2020	System Member Journals		90.70		1,142.76 DR
16/11/2020	System Member Journals		90.70		1,233.46 DR
30/11/2020	System Member Journals		90.70		1,324.16 DR
14/12/2020	System Member Journals		116.38		1,440.54 DR
29/12/2020	System Member Journals		90.70		1,531.24 DR
08/01/2021	System Member Journals		90.70		1,621.94 DR
25/01/2021	System Member Journals		98.27		1,720.21 DR
05/02/2021	System Member Journals		99.78		1,819.99 DR
19/02/2021	System Member Journals		90.70		1,910.69 DR
05/03/2021	System Member Journals		90.70		2,001.39 DR
19/03/2021	System Member Journals		90.70		2,092.09 DR
07/04/2021	System Member Journals		90.70		2,182.79 DR
16/04/2021	System Member Journals		90.70		2,273.49 DR
30/04/2021	System Member Journals		90.70		2,364.19 DR
14/05/2021	System Member Journals		90.70		2,454.89 DR
31/05/2021	System Member Journals		90.70		2,545.59 DR
			2,545.59	2,339.92	2,545.59 DR

Benefits Paid/Transfers Out (54500)

(Benefits Paid/Transfers Out) Kelly, Carrie Anne - Accumulation (KELCAR00001A)

01/07/2020	Opening Balance				10,000.00 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			4,728.61	5,271.39 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			5,271.39	0.00 DR
13/07/2020	System Member Journals		10,000.00		10,000.00 DR
			10,000.00	10,000.00	10,000.00 DR

Bank Accounts (60400)

Cash at Bank CBA 9450 (CBA10629450)

01/07/2020	Opening Balance				47,573.12 DR
01/07/2020	June 30 Interest		5.80		47,578.92 DR
09/07/2020	Accountant fees			2,420.00	45,158.92 DR
09/07/2020	Quicksuper cont RE		1,511.28		46,670.20 DR
13/07/2020	Super drawn down CAK			10,000.00	36,670.20 DR
13/07/2020	Employer cont RE		604.66		37,274.86 DR
22/07/2020	rent from cafe		14,307.20		51,582.06 DR
27/07/2020	empl cont re		604.66		52,186.72 DR
01/08/2020	Interest		5.84		52,192.56 DR
09/08/2020	Employer cont CA		308.21		52,500.77 DR
10/08/2020	Employer cont RE		604.66		53,105.43 DR
14/08/2020	Employer cont CA		577.13		53,682.56 DR
21/08/2020	tax office payment			1,049.00	52,633.56 DR
24/08/2020	Employer Cont RE		604.66		53,238.22 DR
01/09/2020	interest		6.75		53,244.97 DR
07/09/2020	employer cont RE		1,269.78		54,514.75 DR
21/09/2020	employer cont RE		604.66		55,119.41 DR
01/10/2020	interest		6.71		55,126.12 DR
05/10/2020	employer cont RE		604.66		55,730.78 DR
16/10/2020	Employer cont CA		783.86		56,514.64 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
19/10/2020	employer cont RE		604.66		57,119.30 DR
25/10/2020	2021 1st Tax Install			765.00	56,354.30 DR
01/11/2020	interest		7.15		56,361.45 DR
02/11/2020	employer cont RE		604.66		56,966.11 DR
16/11/2020	employer cont RE		604.66		57,570.77 DR
30/11/2020	employer cont RE		604.66		58,175.43 DR
01/12/2020	interest		4.22		58,179.65 DR
14/12/2020	tax office payment			1,180.15	56,999.50 DR
14/12/2020	employer cont Re		775.85		57,775.35 DR
16/12/2020	employer cont CA		580.02		58,355.37 DR
29/12/2020	employer cont RE		604.66		58,960.03 DR
01/01/2021	interest		2.48		58,962.51 DR
08/01/2021	employer cont re		604.66		59,567.17 DR
25/01/2021	employer cont RE		655.12		60,222.29 DR
01/02/2021	interest		2.53		60,224.82 DR
05/02/2021	employer cont RE		665.21		60,890.03 DR
19/02/2021	employer cont Re		604.66		61,494.69 DR
25/02/2021	tax install # 2 2021			765.00	60,729.69 DR
01/03/2021	interest		2.34		60,732.03 DR
05/03/2021	employer cont re		604.66		61,336.69 DR
19/03/2021	employer cont RE		604.66		61,941.35 DR
01/04/2021	interest		2.61		61,943.96 DR
07/04/2021	employer cont RE		604.66		62,548.62 DR
16/04/2021	employer cont RE		604.66		63,153.28 DR
26/04/2021	2021 3rd tax install			765.00	62,388.28 DR
30/04/2021	employer cont re		604.66		62,992.94 DR
01/05/2021	interest		2.57		62,995.51 DR
14/05/2021	emplyer cont RE		604.66		63,600.17 DR
31/05/2021	employer cont RE		604.66		64,204.83 DR
01/06/2021	interest		2.69		64,207.52 DR
24/06/2021	Bank audit certificate			30.00	64,177.52 DR
27/06/2021	2020 tax refund		1,426.30		65,603.82 DR
			35,004.85	16,974.15	65,603.82 DR

Distributions Receivable (61800)

Kelly Investment Unit Trust (KELLYIUT)

01/07/2020	Opening Balance				14,307.20 DR
22/07/2020	rent from cafe			14,307.20	0.00 DR
				14,307.20	0.00 DR

Units in Unlisted Unit Trusts (Australian) (78400)

Kelly Investment Unit Trust (KELLYIUT)

01/07/2020	Opening Balance	600,000.00			616,020.00 DR
			600,000.00		616,020.00 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2020	Opening Balance				1,685.30 DR
01/07/2020	Fund ledger balance forward at 01/07/2020		4,196.00		5,881.30 DR

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01/07/2020	Fund ledger balance forward at 01/07/2020			4,196.00	1,685.30 DR
10/07/2020	Create Entries - Income Tax Expense - 10/07/2020			227.56	1,457.74 DR
25/10/2020	2021 1st Tax Install		765.00		2,222.74 DR
25/02/2021	tax install # 2 2021		765.00		2,987.74 DR
26/04/2021	2021 3rd tax install		765.00		3,752.74 DR
27/06/2021	2020 tax refund			1,685.30	2,067.44 DR
30/06/2021	4th instalment 2021 tax		765.00		2,832.44 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			2,256.74	575.70 DR
			7,256.00	8,365.60	575.70 DR

Sundry Creditors (88000)

Sundry Creditors (88000)

01/07/2020	Opening Balance				4,649.15 CR
09/07/2020	Accountant fees		2,420.00		2,229.15 CR
21/08/2020	tax office payment		1,049.00		1,180.15 CR
14/12/2020	tax office payment		1,180.15		0.00 DR
30/06/2021	4th instalment 2021 tax			765.00	765.00 CR
30/06/2021	Accrual for accounting fees and Auditors remuneration for the 2021 year			2,420.00	3,185.00 CR
			4,649.15	3,185.00	3,185.00 CR

Total Debits: 121,441.82

Total Credits: 121,441.82