

Benniera Super Fund General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Interest Received (25000)					
<u>ATO Interest (001ATO)</u>					
30/06/2019	PAYGI amounts for 2018/19 Financial year not paid til July 19			4.76	4.76 CR
				4.76	4.76 CR
<u>Westpac DIY Super Working Account (WBC142683)</u>					
28/06/2019	Interest			0.03	0.03 CR
				0.03	0.03 CR
<u>Westpac DIY Super Saving Acct (WBC142691)</u>					
31/07/2018	Interest Paid			127.71	127.71 CR
31/08/2018	Interest Paid			206.10	333.81 CR
28/09/2018	Interest Paid			188.00	521.81 CR
31/10/2018	Interest Paid			175.68	697.49 CR
30/11/2018	Interest Paid			153.50	850.99 CR
31/12/2018	Interest Paid			158.74	1,009.73 CR
31/01/2019	Interest Paid			158.88	1,168.61 CR
28/02/2019	Interest Paid			143.63	1,312.24 CR
29/03/2019	Interest Paid			89.82	1,402.06 CR
30/04/2019	Interest Paid			15.56	1,417.62 CR
31/05/2019	Interest Paid			14.96	1,432.58 CR
28/06/2019	Interest Paid			12.13	1,444.71 CR
				1,444.71	1,444.71 CR
<u>WBC TD - 1901 (WBC671901)</u>					
01/07/2018	Term Deposit Interest not declared in prior year as it was rolled over into the term deposit.			2,500.00	2,500.00 CR
24/07/2018	Interest Paid on Term Deposit 671901			46.50	2,546.50 CR
				2,546.50	2,546.50 CR
<u>Westpac Cash Investment Account (Westpac Cash Investm)</u>					
31/08/2018	Interest Paid			3.35	3.35 CR
				3.35	3.35 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
02/04/2019	Pymt 4Youaccountan 4you Inv-13370		1,875.00		1,875.00 DR
24/06/2019	Pmy Andrew Ben reimburse 4you bil		1,610.00		3,485.00 DR
			3,485.00		3,485.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
30/10/2018	Withdrawal Mobile Pymt 4youaccount		190.00		190.00 DR
			190.00		190.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
02/04/2019	Pymt 4Youaccountan 4you Inv-13371		375.00		375.00 DR
24/06/2019	Pmy Andrew Ben reimburse 4you bil		375.00		750.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			750.00		750.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
10/10/2018	Withdrawal Mobile BPay ASIC Bill		53.00		53.00 DR
30/10/2018	Withdrawal Mobile BPay Asic		263.00		316.00 DR
			316.00		316.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/04/2019	Transaction Fee		2.50		2.50 DR
			2.50		2.50 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - PDIT Entry - 30/06/2019			111.60	111.60 CR
				111.60	111.60 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			744.15	744.15 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		111.60		632.55 CR
			111.60	744.15	632.55 CR
Opening Balance (50010)					
<u>(Opening Balance) Bennier, Andrew - Accumulation (BENAND00001A)</u>					
01/07/2018	Opening Balance				172,428.64 CR
01/07/2018	Close Period Journal			21,603.12	194,031.76 CR
				21,603.12	194,031.76 CR
Contributions (52420)					
<u>(Contributions) Bennier, Andrew - Accumulation (BENAND00001A)</u>					
01/07/2018	Opening Balance				26,239.00 CR
01/07/2018	Close Period Journal		26,239.00		0.00 DR
			26,239.00		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Bennier, Andrew - Accumulation (BENAND00001A)</u>					
01/07/2018	Opening Balance				949.33 DR
01/07/2018	Close Period Journal			949.33	0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		744.15		744.15 DR
			744.15	949.33	744.15 DR
Income Tax (53330)					
<u>(Income Tax) Bennier, Andrew - Accumulation (BENAND00001A)</u>					
01/07/2018	Opening Balance				63.45 CR
01/07/2018	Close Period Journal		63.45		0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			111.60	111.60 CR
			63.45	111.60	111.60 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions Tax (53800)					
<u>(Contributions Tax) Bennier, Andrew - Accumulation (BENAND00001A)</u>					
01/07/2018	Opening Balance				3,750.00 DR
01/07/2018	Close Period Journal			3,750.00	0.00 DR
				3,750.00	0.00 DR
Bank Accounts (60400)					
<u>Westpac DIY Super Working Account (WBC142683)</u>					
01/07/2018	Opening Balance				9.32 DR
27/08/2018	Deposit Online Tfr Westpac Diy Super Satax bill		429.00		438.32 DR
27/08/2018	Withdrawal Mobile Bpay Tax Office			429.00	9.32 DR
10/10/2018	Deposit Online Tfr Westpac Diy Super Saasic bill		53.00		62.32 DR
10/10/2018	Withdrawal Mobile BPay ASIC Bill			53.00	9.32 DR
18/10/2018	Deposit Online Tfr Westpac Diy Super Australiasuper		12,000.00		12,009.32 DR
18/10/2018	Withdrawal Mobile Bpay australia			12,000.00	9.32 DR
30/10/2018	Deposit Online Tfr Westpac Diy Super Sa4youaccounting		190.00		199.32 DR
30/10/2018	Deposit Online Tfr Westpac Diy Super Saasic		263.00		462.32 DR
30/10/2018	Withdrawal Mobile Pymt 4youaccount			190.00	272.32 DR
30/10/2018	Withdrawal Mobile BPay Asic			263.00	9.32 DR
19/03/2019	Westpac Diy 7month Tdp 2.6pct [Sa7month Tdp 2.6pct]		150,000.00		150,009.32 DR
19/03/2019	Withdrawal cash Rockingham City WA			150,000.00	9.32 DR
01/04/2019	Transaction Fee			2.50	6.82 DR
02/04/2019	Westpac Diy 4you Inv-13371 [Sa4you Inv-13371]		375.00		381.82 DR
02/04/2019	Westpac Diy [Sa4you Inv-13370]		1,875.00		2,256.82 DR
02/04/2019	Pymt 4Youaccountan 4you Inv-13370			1,875.00	381.82 DR
02/04/2019	Pymt 4Youaccountan 4you Inv-13371			375.00	6.82 DR
17/06/2019	Tfr Westpac Diy [Diy Super Sa]		408.39		415.21 DR
24/06/2019	Tfr Westpac Diy 4you accounting [Diy Super Sa4you accounting]		1,985.00		2,400.21 DR
24/06/2019	Pmy Andrew Ben reimburse 4you bil			1,985.00	415.21 DR
28/06/2019	Interest		0.03		415.24 DR
			167,578.42	167,172.50	415.24 DR
<u>Westpac DIY Super Saving Acct (WBC142691)</u>					
01/07/2018	Opening Balance				71,453.59 DR
02/07/2018	Deposit Ato Ato007000009256796		24,999.00		96,452.59 DR
24/07/2018	Interest Paid on Term Deposit 671901		46.50		96,499.09 DR
24/07/2018	Principle paid on Term Deposit 671901		102,500.00		198,999.09 DR
31/07/2018	Interest Paid		127.71		199,126.80 DR
07/08/2018	Withdrawal Mobile Tfr Westpac Cash Shares			51,000.00	148,126.80 DR
10/08/2018	Deposit Online Tfr Westpac Cash Investm		50,000.00		198,126.80 DR
10/08/2018	Deposit Online Tfr Westpac Cash Investm		2,000.00		200,126.80 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
10/08/2018	Withdrawal Mobile Tfr Westpac Cas			1,000.00	199,126.80 DR
27/08/2018	Withdrawal Mmobile Tfr Westpac Diy			429.00	198,697.80 DR
31/08/2018	Interest Paid		206.10		198,903.90 DR
28/09/2018	Interest Paid		188.00		199,091.90 DR
10/10/2018	ASIC Bill			53.00	199,038.90 DR
18/10/2018	Withdrawal Mobile Tfr Westpac DIY Australiansuper			12,000.00	187,038.90 DR
30/10/2018	Withdrawal Mobile Tfr Westpac Diy 4youaccounting			190.00	186,848.90 DR
30/10/2018	Withdrawal MOBILE Tfr Westpac Diy Asic			263.00	186,585.90 DR
31/10/2018	Interest Paid		175.68		186,761.58 DR
30/11/2018	Interest Paid		153.50		186,915.08 DR
31/12/2018	Interest Paid		158.74		187,073.82 DR
31/01/2019	Interest Paid		158.88		187,232.70 DR
28/02/2019	Interest Paid		143.63		187,376.33 DR
19/03/2019	Westpac Diy 7month Tdp 2.6pct [Sa7month Tdp 2.6pct]			150,000.00	37,376.33 DR
29/03/2019	Interest Paid		89.82		37,466.15 DR
02/04/2019	Westpac Diy 4you Inv-13371 [Sa4you Inv-13371]			375.00	37,091.15 DR
02/04/2019	Westpac Diy [Sa4you Inv-13370]			1,875.00	35,216.15 DR
30/04/2019	Interest Paid		15.56		35,231.71 DR
31/05/2019	Interest Paid		14.96		35,246.67 DR
17/06/2019	Tfr Westpac Diy [Diy Super Sa]			408.39	34,838.28 DR
24/06/2019	Tfr Westpac Diy 4you accounting [Diy Super Sa4you accounting]			1,985.00	32,853.28 DR
27/06/2019	Pymt Andrew Bennier ABennier		10,000.00		42,853.28 DR
28/06/2019	Interest Paid		12.13		42,865.41 DR
28/06/2019	Pymt Andrew Bennier Bennier Sf		2,000.00		44,865.41 DR
			192,990.21	219,578.39	44,865.41 DR
<u>Westpac Cash Investment Account (Westpac Cash Investm)</u>					
01/07/2018	Opening Balance				0.22 DR
07/08/2018	Tfr Westpac Diy Super Sashares		51,000.00		51,000.22 DR
10/08/2018	Tfr Westpac Diy Super Sa		1,000.00		52,000.22 DR
10/08/2018	Tfr Westpac Diy			50,000.00	2,000.22 DR
10/08/2018	Tfr Westpac Diy			2,000.00	0.22 DR
31/08/2018	Interest Paid		3.35		3.57 DR
			52,003.35	52,000.00	3.57 DR
<u>Term Deposits (60800)</u>					
<u>WBC TD - 1901 (WBC671901)</u>					
01/07/2018	Opening Balance				100,000.00 DR
01/07/2018	Term Deposit Interest not declared in prior year as it was rolled over into the term deposit.		2,500.00		102,500.00 DR
24/07/2018	Principle paid on Term Deposit 671901			102,500.00	0.00 DR
			2,500.00	102,500.00	0.00 DR
<u>WBC Term Deposit 6967 (WBC706967TD)</u>					
19/03/2019	Withdrawal cash Rockingham City WA		150,000.00		150,000.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			150,000.00		150,000.00 DR
ContraAccount (61000)					
<u>Contra Account (ContraAccount)</u>					
07/08/2018	Tfr Westpac Diy Super Sashares			51,000.00	51,000.00 CR
07/08/2018	Withdrawal Mobile Tfr Westpac Cash Shares		51,000.00		0.00 DR
10/08/2018	Tfr Westpac Diy		2,000.00		2,000.00 DR
10/08/2018	Tfr Westpac Diy		50,000.00		52,000.00 DR
10/08/2018	Tfr Westpac Diy Super Sa			1,000.00	51,000.00 DR
10/08/2018	Withdrawal Mobile Tfr Westpac Cas		1,000.00		52,000.00 DR
10/08/2018	Deposit Online Tfr Westpac Cash Investm			50,000.00	2,000.00 DR
10/08/2018	Deposit Online Tfr Westpac Cash Investm			2,000.00	0.00 DR
27/08/2018	Withdrawal Mmobile Tfr Westpac Diy		429.00		429.00 DR
27/08/2018	Deposit Online Tfr Westpac Diy Super Satax bill			429.00	0.00 DR
10/10/2018	ASIC Bill		53.00		53.00 DR
10/10/2018	Deposit Online Tfr Westpac Diy Super Saasic bill			53.00	0.00 DR
18/10/2018	Withdrawal Mobile Tfr Westpac DIY Australiansuper		12,000.00		12,000.00 DR
18/10/2018	Deposit Online Tfr Westpac Diy Super Australiasuper			12,000.00	0.00 DR
30/10/2018	Withdrawal MOBILE Tfr Westpac Diy Asic		263.00		263.00 DR
30/10/2018	Withdrawal Mobile Tfr Westpac Diy 4youaccounting		190.00		453.00 DR
30/10/2018	Deposit Online Tfr Westpac Diy Super Sa4youaccounting			190.00	263.00 DR
30/10/2018	Deposit Online Tfr Westpac Diy Super Saasic			263.00	0.00 DR
			116,935.00	116,935.00	0.00 DR
Contributions Receivable (61600)					
<u>Andrew Benniera 17-18 (001)</u>					
01/07/2018	Opening Balance				24,999.00 DR
02/07/2018	Deposit Ato Ato007000009256796			24,999.00	0.00 DR
				24,999.00	0.00 DR
Prepaid Expenses (66000)					
<u>Prepaid Expenses (66000)</u>					
01/07/2018	Opening Balance				2,150.00 DR
					2,150.00 DR
Less Accumulated Borrowing Costs (66100)					
<u>Less Accumulated Borrowing Costs (66100)</u>					
01/07/2018	Opening Balance				961.32 CR
					961.32 CR
Amounts owing to other persons (80500)					
<u>Banking Error (00002)</u>					
18/10/2018	Withdrawal Mobile Bpay australia		12,000.00		12,000.00 DR
27/06/2019	Pymt Andrew Bennier ABennier			10,000.00	2,000.00 DR
28/06/2019	Pymt Andrew Bennier Bennier Sf			2,000.00	0.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			12,000.00	12,000.00	0.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2018	Opening Balance				3,090.58 CR
30/06/2019	PAYGI amounts for 2018/19 Financial year not paid til July 19		3,905.00		814.42 DR
30/06/2019	PAYGI amounts for 2018/19 Financial year not paid til July 19			24.85	789.57 DR
			3,905.00	24.85	789.57 DR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
01/07/2018	Opening Balance				429.00 CR
27/08/2018	Withdrawal Mobile Bpay Tax Office		429.00		0.00 DR
30/06/2019	PAYGI amounts for 2018/19 Financial year not paid til July 19			3,905.00	3,905.00 CR
30/06/2019	PAYGI amounts for 2018/19 Financial year not paid til July 19		29.61		3,875.39 CR
			458.61	3,905.00	3,875.39 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2018	Opening Balance				99.47 CR
30/06/2019	Create Entries - PDIT Entry - 30/06/2019		111.60		12.13 DR
			111.60		12.13 DR
Total Debits:			0.00		
Total Credits:				0.00	