

Mister Clutter Buster Superannuation Fund

Trial Balance

As at 30 June 2019

| Last Year | Code | Account Name | Units | Debits \$ | Credits \$ |
|-------------|---------------------|---|-------|--------------|---------------|
| | 23800 | Distributions Received | | | |
| (18,763.84) | 23800/MCBSF CFS | FirstChoice Wholesale Investments | | | 15,847.68 ✓ |
| | 24200 | Contributions | | | |
| (328.50) | 24200/ROOSEA00001 A | (Contributions) Rooney, Sean - Accumulation | | | |
| (15,156.96) | 24700 | Changes in Market Values of Investments | | | 6,539.37 ✓ |
| | 28000 | Property Income | | | |
| (19,200.00) | 28000/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | | | 17,600.00 ✓ |
| 1,870.00 | 30100 | Accountancy Fees | | 1,870.00 ✓ | |
| 518.00 | 30400 | ATO Supervisory Levy | | | |
| 1,100.00 | 30700 | Auditor's Remuneration | | 1,100.00 ✓ | |
| 4,099.92 | 30900 | Advisor Fees | | 2,733.28 ✓ | |
| 130.00 | 31500 | Bank Charges | | 120.62 ✓ | |
| | 41600 | Pensions Paid | | | |
| 27,000.00 | 41600/ROOSEA00003 P | (Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension) | | 27,000.00 | } ✓ |
| 27,000.00 | 41600/ROOSEA00006 P | (Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2) | | 24,000.00 | |
| | 41960 | Property Expenses - Council Rates | | | |
| | 41960/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | | 2,814.31 | } ✓ |
| | 41980 | Property Expenses - Insurance Premium | | | |
| 1,635.70 | 41980/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | | 1,638.18 | |
| | 42060 | Property Expenses - Repairs Maintenance | | | |
| 2,689.50 | 42060/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | | 132.00 | |
| | 42100 | Property Expenses - Strata Levy Fees | | | |
| 1,626.08 | 42100/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | | 1,620.02 | |
| (106.18) | 48500 | Income Tax Expense | | 1,782.15 | |
| (14,113.72) | 49000 | Profit/Loss Allocation Account | | | 24,823.51 |
| | 50010 | Opening Balance | | | |
| 0.00 | 50010/ROOSEA00001 A | (Opening Balance) Rooney, Sean - Accumulation | | | 336.36 |

Mister Clutter Buster Superannuation Fund

Trial Balance

As at 30 June 2019

| Last Year | Code | Account Name | Units | Debits | Credits |
|--------------|------------------------|--|--------------|------------|------------|
| | | | | \$ | \$ |
| (438,273.25) | 50010/ROOSEA00003 P | (Opening Balance) Rooney, Sean - Pension (Transition to Retirement Pension) | | | 432,060.91 |
| (383,952.87) | 50010/ROOSEA00006 P | (Opening Balance) Rooney, Sean - Pension (Transition to Retirement Pension 2) | | | 375,715.13 |
| | 52420 | Contributions | | | |
| (328.50) | 52420/ROOSEA00001 A | (Contributions) Rooney, Sean - Accumulation | | | 0.00 |
| | 53100 | Share of Profit/(Loss) | | | |
| (8.25) | 53100/ROOSEA00001 A | (Share of Profit/(Loss)) Rooney, Sean - Accumulation | | | 12.16 |
| (21,816.60) | 53100/ROOSEA00003 P | (Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension) | | | 16,026.67 |
| (19,690.94) | 53100/ROOSEA00006 P | (Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension 2) | | | 14,372.29 |
| | 53330 | Income Tax | | | |
| 0.39 | 53330/ROOSEA00001 A | (Income Tax) Rooney, Sean - Accumulation | | 1.69 | |
| 1,028.94 | 53330/ROOSEA00003 P | (Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension) | | 2,231.65 | |
| 928.68 | 53330/ROOSEA00006 P | (Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension 2) | | 2,001.29 | |
| | 54160 | Pensions Paid | | | |
| 27,000.00 | 54160/ROOSEA00003 P | (Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension) | | 27,000.00 | |
| 27,000.00 | 54160/ROOSEA00006 P | (Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2) | | 24,000.00 | |
| | 60400 | Bank Accounts | | | |
| 48,530.08 | 60400/CBA10321836 | CBA Business Transaction ***1836 | | 9,033.40 | ✓ |
| 1,600.00 | 63500 | Rent Receivable | | | 0.00 |
| 0.00 | 68000 | Sundry Debtors | | 200.00 | ✓ |
| | 74700 | Managed Investments (Australian) | | | |
| 326,047.29 | 74700/MCBSF CFS | FirstChoice Wholesale Investments | 247,891.2930 | 339,701.06 | ✓ |
| | 77250 | Real Estate Properties (Australian - Non Residential) | | | |
| 435,239.18 | 77250/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | 1.0000 | 435,239.18 | ✓ |
| (393.55) | 85000 | Income Tax Payable/Refundable | | 854.13 | ✓ |

Mister Clutter Buster Superannuation Fund

Trial Balance

As at 30 June 2019

| Last Year | Code | Account Name | Units | Debits | Credits |
|------------|-------|------------------------------|-------|-------------------|-------------------|
| | | | | \$ | \$ |
| (400.00) | 86000 | PAYG Payable | | | 146.00 |
| (2,970.00) | 88000 | Sundry Creditors | | | 0.00 |
| 459.40 | 89000 | Deferred Tax Liability/Asset | | | 1,592.88 |
| | | | | <u>905,072.96</u> | <u>905,072.96</u> |

Current Year Profit/(Loss): (23,041.36)

Mister Clutter Buster Superannuation Fund

Detailed Trial Balance

As at 30 June 2019

| Last Year | Code | Account Name | Units | Debits | Credits |
|-------------|----------------------------|---|-------|-----------|-----------|
| | | | | \$ | \$ |
| | 23800 | Distributions Received | | | |
| (18,763.84) | 23800/MCBSF CFS | FirstChoice Wholesale Investments | | | 15,847.68 |
| | 24200 | Contributions | | | |
| | 24200/GCC | Government Co-Contributions | | | |
| (328.50) | 24200/GCC/ROOSEA0001A | (Contributions) Rooney, Sean - Accumulation | | | |
| | 24700 | Changes in market value | | | |
| (16,392.43) | 24700/Other | Other Investment Gains/Losses | | | 0.00 |
| | 24700/Realised | Changes in market value(Realised) | | | |
| 37,444.89 | 24700/Realised/MCBSF CFS | MCBSF CFS | | 0.00 | |
| | 24700/Unrealised | Changes in market value(Unrealised) | | | |
| (36,209.42) | 24700/Unrealised/MCBSF CFS | MCBSF CFS | | | 6,539.37 |
| | 28000 | Property Income | | | |
| (19,200.00) | 28000/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | | | 17,600.00 |
| 1,870.00 | 30100 | Accountancy Fees | | 1,870.00 | |
| 518.00 | 30400 | ATO Supervisory Levy | | | |
| 1,100.00 | 30700 | Auditor's Remuneration | | 1,100.00 | |
| 4,099.92 | 30900 | Advisor Fees | | 2,733.28 | |
| 130.00 | 31500 | Bank Charges | | 120.62 | |
| | 41600 | Pensions Paid | | | |
| 27,000.00 | 41600/ROOSEA00003 P | (Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension) | | 27,000.00 | |
| 27,000.00 | 41600/ROOSEA00006 P | (Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2) | | 24,000.00 | |
| | 41960 | Property Expenses - Council Rates | | | |
| | 41960/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | | 2,814.31 | |
| | 41980 | Property Expenses - Insurance Premium | | | |
| 1,635.70 | 41980/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | | 1,638.18 | |
| | 42060 | Property Expenses - Repairs Maintenance | | | |
| 2,689.50 | 42060/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | | 132.00 | |

Mister Clutter Buster Superannuation Fund

Detailed Trial Balance

As at 30 June 2019

| Last Year | Code | Account Name | Units | Debits | Credits |
|--------------|------------------------|--|-------|----------|------------|
| | | | | \$ | \$ |
| | 42100 | Property Expenses - Strata Levy Fees | | | |
| 1,626.08 | 42100/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | | 1,620.02 | |
| (106.18) | 48500 | Income Tax Expense | | 1,782.15 | |
| (14,113.72) | 49000 | Profit/Loss Allocation Account | | | 24,823.51 |
| | 50010 | Opening Balance | | | |
| 0.00 | 50010/ROOSEA00001 A | (Opening Balance) Rooney, Sean - Accumulation Accumulation Preserved 336.36 Taxable 7.86 Tax Free 328.50 | | | 336.36 |
| (438,273.25) | 50010/ROOSEA00003 P | (Opening Balance) Rooney, Sean - Pension Transition to Retirement Pension Preserved 432,060.91 Taxable 355,338.26 Tax Free 76,722.65 | | | 432,060.91 |
| (383,952.87) | 50010/ROOSEA00006 P | (Opening Balance) Rooney, Sean - Pension Transition to Retirement Pension 2 Preserved 375,715.13 Taxable 307,498.22 Tax Free 68,216.91 | | | 375,715.13 |
| | 52420 | Contributions | | | |
| (328.50) | 52420/ROOSEA00001 A | (Contributions) Rooney, Sean - Accumulation Accumulation | | | 0.00 |
| | 53100 | Share of Profit/(Loss) | | | |
| (8.25) | 53100/ROOSEA00001 A | (Share of Profit/ Loss) Rooney, Sean - Accumulation Accumulation Preserved 12.16 Taxable 12.16 | | | 12.16 |
| (21,816.60) | 53100/ROOSEA00003 P | (Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension) Preserved 16,026.67 Taxable 13,180.33 Tax Free 2,846.34 | | | 16,026.67 |
| (19,690.94) | 53100/ROOSEA00006 P | (Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension 2) Preserved 14,372.29 Taxable 11,762.28 Tax Free 2,610.01 | | | 14,372.29 |
| | 53330 | Income Tax | | | |
| 0.39 | 53330/ROOSEA00001 A | (Income Tax) Rooney, Sean - Accumulation Accumulation Preserved (1.69) Taxable (1.69) | | 1.69 | |
| 1,028.94 | 53330/ROOSEA00003 P | (Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension) Preserved (2,231.65) | | 2,231.65 | |

Mister Clutter Buster Superannuation Fund

Detailed Trial Balance

As at 30 June 2019

| Last Year | Code | Account Name | Units | Debits | Credits |
|------------|------------------------|--|--------------|-------------------|-------------------|
| | | | | \$ | \$ |
| | | Taxable (1,835.31) | | | |
| | | Tax Free (396.34) | | | |
| 928.68 | 53330/ROOSEA00006 P | (Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension 2) Preserved (2,001.29) | | 2,001.29 | |
| | | Taxable (1,637.86) | | | |
| | | Tax Free (363.43) | | | |
| | 54160 | Pensions Paid | | | |
| 27,000.00 | 54160/ROOSEA00003 P | (Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension) Preserved (27,000.00) | | 27,000.00 | |
| | | Taxable (22,204.80) | | | |
| | | Tax Free (4,795.20) | | | |
| 27,000.00 | 54160/ROOSEA00006 P | (Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2) Preserved (24,000.00) | | 24,000.00 | |
| | | Taxable (19,641.60) | | | |
| | | Tax Free (4,358.40) | | | |
| | 60400 | Bank Accounts | | | |
| 48,530.08 | 60400/CBA10321836 | CBA Business Transaction ***1836 | | 9,033.40 | |
| 1,600.00 | 63500 | Rent Receivable | | | 0.00 |
| 0.00 | 68000 | Sundry Debtors | | 200.00 | |
| | 74700 | Managed Investments (Australian) | | | |
| 326,047.29 | 74700/MCBSF CFS | FirstChoice Wholesale Investments | 247,891.2930 | 339,701.06 | |
| | 77250 | Real Estate Properties (Australian - Non Residential) | | | |
| 435,239.18 | 77250/MCBSF1 | 11/291 Wickham Road, Moorabbin VIC 3189 | 1.0000 | 435,239.18 | |
| (393.55) | 85000 | Income Tax Payable/Refundable Franking Credits 1,847.90 Foreign Credits 604.58 2017 Installments 812.84 2018 Installments (419.29) 2019 Installments 584.00 | | 854.13 | |
| (400.00) | 86000 | PAYG Payable | | | 146.00 |
| (2,970.00) | 88000 | Sundry Creditors | | | 0.00 |
| 459.40 | 89000 | Deferred Tax Liability/Asset | | | 1,592.88 |
| | | | | 905,072.96 | 905,072.96 |

Current Year Profit/(Loss): (23,041.36)

Mister Clutter Buster Superannuation Fund

Investment Income Report

As at 30 June 2019

| Investment | Total Income | Franked | Unfranked | Interest/ Other | Franking Credits | Foreign Income | Foreign Credits * 1 | Assessable Income (Excl. Capital Gains) * 2 | TFN Credits | Other Deductions | Distributed Capital Gains | Non-Assessable Payments |
|--|------------------|-----------------|---------------|--------------------|------------------|-----------------|---------------------|--|-------------|------------------|---------------------------|-------------------------|
| Managed Investments (Australian) | | | | | | | | | | | | |
| MCBSF CFS FirstChoice Wholesale Investments | 15,847.68 | 3,276.14 | 401.95 | 429.92 | 1,847.90 | 2,417.40 | 604.58 | 8,977.89 | | 0.00 | 9,141.65 | 180.62 |
| | 15,847.68 | 3,276.14 | 401.95 | 429.92 | 1,847.90 | 2,417.40 | 604.58 | 8,977.89 | | 0.00 | 9,141.65 | 180.62 |
| Real Estate Properties (Australian - Non Residential) | | | | | | | | | | | | |
| MCBSF1 11/291 Wickham Road, Moorabbin VIC 3189 | 17,600.00 | | | | | | | 17,600.00 | | | | |
| | 17,600.00 | | | | | | | 17,600.00 | | | | |
| | 33,447.68 | 3,276.14 | 401.95 | 429.92 | 1,847.90 | 2,417.40 | 604.58 | 26,577.89 | | 0.00 | 9,141.65 | 180.62 |

Assessable Income (Excl. Capital Gains) **26,577.89**

Net Capital Gain **6,102.52**

Total Assessable Income 32,680.41

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Mister Clutter Buster Superannuation Fund
Detailed Statement of Financial Position

As at 30 June 2019

| | Note | 2019 \$ | 2018 \$ |
|--|------|-------------------|-------------------|
| Assets | | | |
| Investments | | | |
| Managed Investments (Australian) | 2 | | |
| FirstChoice Wholesale Investments | | 339,701.06 | 326,047.29 |
| Real Estate Properties (Australian - Non Residential) | 3 | | |
| 11/291 Wickham Road, Moorabbin VIC 3189 | | 435,239.18 | 435,239.18 |
| Total Investments | | <u>774,940.24</u> | <u>761,286.47</u> |
| Other Assets | | | |
| Bank Accounts | 4 | | |
| CBA Business Transaction ***1836 | | 9,033.40 | 48,530.08 |
| Rent Receivable | | 0.00 | 1,600.00 |
| Sundry Debtors | | 200.00 | 0.00 |
| Income Tax Refundable | | 854.13 | 0.00 |
| Deferred Tax Asset | | 0.00 | 459.40 |
| Total Other Assets | | <u>10,087.53</u> | <u>50,589.48</u> |
| Total Assets | | <u>785,027.77</u> | <u>811,875.95</u> |
| Less: | | | |
| Liabilities | | | |
| Income Tax Payable | | 0.00 | 393.55 |
| PAYG Payable | | 146.00 | 400.00 |
| Sundry Creditors | | 0.00 | 2,970.00 |
| Deferred Tax Liability | | 1,592.88 | 0.00 |
| Total Liabilities | | <u>1,738.88</u> | <u>3,763.55</u> |
| Net assets available to pay benefits | | <u>783,288.89</u> | <u>808,112.40</u> |
| Represented By : | | | |
| Liability for accrued benefits allocated to members' accounts | 5, 6 | | |
| Rooney, Sean - Accumulation | | 346.83 | 336.36 |
| Rooney, Sean - Pension (Transition to Retirement Pension) | | 418,855.93 | 432,060.91 |
| Rooney, Sean - Pension (Transition to Retirement Pension 2) | | 364,086.13 | 375,715.13 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>783,288.89</u> | <u>808,112.40</u> |

Mister Clutter Buster Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|---|-------|-----------------|------------------|---------------------|
| Distributions Received (23800) | | | | | |
| <u>FirstChoice Wholesale Investments (MCBSF CFS)</u> | | | | | |
| 30/06/2019 | | | | 15,847.68 | 15,847.68 CR |
| | | | | 15,847.68 | 15,847.68 CR |
| Changes in Market Values of Investments (24700) | | | | | |
| <u>Changes in Market Values of Investments (24700)</u> | | | | | |
| 30/06/2019 | Revaluation - 30/06/2019 @ \$1.370363 (Exit) - 247,891.293000 Units on hand (MCBSF CFS) | | | 6,539.37 | 6,539.37 CR |
| | | | | 6,539.37 | 6,539.37 CR |
| Property Income (28000) | | | | | |
| <u>11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)</u> | | | | | |
| 21/08/2018 | Rent | | | 1,600.00 | 1,600.00 CR |
| 23/09/2018 | Rent | | | 1,600.00 | 3,200.00 CR |
| 19/10/2018 | Rent | | | 1,600.00 | 4,800.00 CR |
| 22/11/2018 | Rent KACHING TFR | | | 1,600.00 | 6,400.00 CR |
| 21/12/2018 | Rent Dec KACHING TFR | | | 1,600.00 | 8,000.00 CR |
| 18/01/2019 | Rent Jan KACHING TFR | | | 1,600.00 | 9,600.00 CR |
| 20/02/2019 | Rent feb KACHING TFR | | | 1,600.00 | 11,200.00 CR |
| 20/03/2019 | Rent march KACHING TFR | | | 1,600.00 | 12,800.00 CR |
| 20/04/2019 | Rent april KACHING TFR | | | 1,600.00 | 14,400.00 CR |
| 26/05/2019 | Rent May 2019 KACHING TFR | | | 1,600.00 | 16,000.00 CR |
| 28/06/2019 | Rent June 19 KACHING TFR | | | 1,600.00 | 17,600.00 CR |
| | | | | 17,600.00 | 17,600.00 CR |
| Accountancy Fees (30100) | | | | | |
| <u>Accountancy Fees (30100)</u> | | | | | |
| 06/06/2019 | Tax agents fee Transfer to xx2474 | | 1,870.00 | | 1,870.00 DR |
| | | | 1,870.00 | | 1,870.00 DR |
| Auditor's Remuneration (30700) | | | | | |
| <u>Auditor's Remuneration (30700)</u> | | | | | |
| 06/06/2019 | Tax audit fee Transfer to xx2474 | | 1,100.00 | | 1,100.00 DR |
| | | | 1,100.00 | | 1,100.00 DR |
| Advisor Fees (30900) | | | | | |
| <u>Advisor Fees (30900)</u> | | | | | |
| 30/06/2019 | | | 2,733.28 | | 2,733.28 DR |
| | | | 2,733.28 | | 2,733.28 DR |
| Bank Charges (31500) | | | | | |
| <u>Bank Charges (31500)</u> | | | | | |
| 01/07/2018 | Account Fee | | 10.00 | | 10.00 DR |
| 01/08/2018 | Account Fee | | 10.00 | | 20.00 DR |
| 01/09/2018 | Account Fee | | 10.00 | | 30.00 DR |
| 01/10/2018 | Account Fee | | 10.00 | | 40.00 DR |
| 01/11/2018 | Account Fee | | 10.00 | | 50.00 DR |
| 01/12/2018 | Account Fee | | 10.00 | | 60.00 DR |
| 01/01/2019 | Account Fee | | 10.00 | | 70.00 DR |

Mister Clutter Buster Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|------------------|-----------------------------|-------|---------------|--------|------------------|
| 01/02/2019 | Account Fee | | 10.00 | | 80.00 DR |
| 14/02/2019 | Tax payg Transfer to xx2474 | | 0.62 | | 80.62 DR |
| 01/03/2019 | Account Fee | | 10.00 | | 90.62 DR |
| 01/04/2019 | Account Fee | | 10.00 | | 100.62 DR |
| 01/05/2019 | Account Fee | | 10.00 | | 110.62 DR |
| 01/06/2019 | Account Fee | | 10.00 | | 120.62 DR |
| | | | 120.62 | | 120.62 DR |

Pensions Paid (41600)

(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)

| | | | | | |
|------------|-------------------------------------|--|------------------|--|---------------------|
| 21/07/2018 | Super drawdown | | 4,500.00 | | 4,500.00 DR |
| 21/08/2018 | Super drawdown | | 4,500.00 | | 9,000.00 DR |
| 23/09/2018 | Super drawdown | | 4,500.00 | | 13,500.00 DR |
| 19/10/2018 | Super drawdown | | 4,500.00 | | 18,000.00 DR |
| 22/11/2018 | Pension draw down Transfer to xx247 | | 4,500.00 | | 22,500.00 DR |
| 21/12/2018 | Super draw down Transfer to xx2474 | | 4,500.00 | | 27,000.00 DR |
| | | | 27,000.00 | | 27,000.00 DR |

(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)

| | | | | | |
|------------|-------------------------------------|--|------------------|--|---------------------|
| 18/01/2019 | Super drawdown Transfer to xx2474 | | 4,500.00 | | 4,500.00 DR |
| 20/02/2019 | Super drawdown Transfer to xx2474 | | 4,500.00 | | 9,000.00 DR |
| 20/03/2019 | Super draw down Transfer to xx2474 | | 4,500.00 | | 13,500.00 DR |
| 20/04/2019 | Super Draw down Transfer to xx2474 | | 3,500.00 | | 17,000.00 DR |
| 26/05/2019 | Draw down May 2019 Transfer to xx24 | | 3,500.00 | | 20,500.00 DR |
| 24/06/2019 | Super draw down Transfer to xx2474 | | 3,500.00 | | 24,000.00 DR |
| | | | 24,000.00 | | 24,000.00 DR |

Property Expenses - Council Rates (41960)

11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)

| | | | | | |
|------------|-------------------------------|--|-----------------|--|--------------------|
| 23/04/2019 | 1378965 KACHING BPAY | | 2,676.38 | | 2,676.38 DR |
| 14/05/2019 | 1378965 interest KACHING BPAY | | 137.93 | | 2,814.31 DR |
| | | | 2,814.31 | | 2,814.31 DR |

Property Expenses - Insurance Premium (41980)

11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)

| | | | | | |
|------------|---------------------------------|--|-----------------|--|--------------------|
| 12/03/2019 | 6019536090 factory KACHING BPAY | | 1,638.18 | | 1,638.18 DR |
| | | | 1,638.18 | | 1,638.18 DR |

Property Expenses - Repairs Maintenance (42060)

11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)

| | | | | | |
|------------|----------------------------------|--|---------------|--|------------------|
| 18/12/2018 | Transfer to CBA A- fire services | | 132.00 | | 132.00 DR |
| | | | 132.00 | | 132.00 DR |

Property Expenses - Strata Levy Fees (42100)

11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)

| | | | | | |
|------------|---------------|--|-----------------|--|--------------------|
| 03/07/2018 | Cor Body Fees | | 1,620.02 | | 1,620.02 DR |
| | | | 1,620.02 | | 1,620.02 DR |

Income Tax Expense (48500)

Mister Clutter Buster Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|---|-------|------------------|------------------|----------------------|
| Income Tax Expense (48500) | | | | | |
| 30/06/2019 | Create Entries - Franking Credits Adjustment - 30/06/2019 | | | 1,847.90 | 1,847.90 CR |
| 30/06/2019 | Create Entries - Foreign Credits Adjustment - 30/06/2019 | | | 604.58 | 2,452.48 CR |
| 30/06/2019 | Create Entries - PDIT Entry - 30/06/2019 | | 2,052.28 | | 400.20 CR |
| 30/06/2019 | Create Entries - Income Tax Expense - 30/06/2019 | | 2,182.35 | | 1,782.15 DR |
| | | | 4,234.63 | 2,452.48 | 1,782.15 DR |
| Profit/Loss Allocation Account (49000) | | | | | |
| <u>Profit/Loss Allocation Account (49000)</u> | | | | | |
| 21/07/2018 | System Member Journals | | | 4,500.00 | 4,500.00 CR |
| 21/08/2018 | System Member Journals | | | 4,500.00 | 9,000.00 CR |
| 23/09/2018 | System Member Journals | | | 4,500.00 | 13,500.00 CR |
| 19/10/2018 | System Member Journals | | | 4,500.00 | 18,000.00 CR |
| 22/11/2018 | System Member Journals | | | 4,500.00 | 22,500.00 CR |
| 21/12/2018 | System Member Journals | | | 4,500.00 | 27,000.00 CR |
| 18/01/2019 | System Member Journals | | | 4,500.00 | 31,500.00 CR |
| 20/02/2019 | System Member Journals | | | 4,500.00 | 36,000.00 CR |
| 20/03/2019 | System Member Journals | | | 4,500.00 | 40,500.00 CR |
| 20/04/2019 | System Member Journals | | | 3,500.00 | 44,000.00 CR |
| 26/05/2019 | System Member Journals | | | 3,500.00 | 47,500.00 CR |
| 24/06/2019 | System Member Journals | | | 3,500.00 | 51,000.00 CR |
| 30/06/2019 | Create Entries - Profit/Loss Allocation - 30/06/2019 | | 12.16 | | 50,987.84 CR |
| 30/06/2019 | Create Entries - Profit/Loss Allocation - 30/06/2019 | | 16,026.67 | | 34,961.17 CR |
| 30/06/2019 | Create Entries - Profit/Loss Allocation - 30/06/2019 | | 14,372.29 | | 20,588.88 CR |
| 30/06/2019 | Create Entries - Income Tax Expense Allocation - 30/06/2019 | | | 1.69 | 20,590.57 CR |
| 30/06/2019 | Create Entries - Income Tax Expense Allocation - 30/06/2019 | | | 2,231.65 | 22,822.22 CR |
| 30/06/2019 | Create Entries - Income Tax Expense Allocation - 30/06/2019 | | | 2,001.29 | 24,823.51 CR |
| | | | 30,411.12 | 55,234.63 | 24,823.51 CR |
| Opening Balance (50010) | | | | | |
| <u>(Opening Balance) Rooney, Sean - Accumulation (ROOSEA00001A)</u> | | | | | |
| 01/07/2018 | Close Period Journal | | | 336.36 | 336.36 CR |
| | | | | 336.36 | 336.36 CR |
| <u>(Opening Balance) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 438,273.25 CR |
| 01/07/2018 | Close Period Journal | | 6,212.34 | | 432,060.91 CR |
| | | | 6,212.34 | | 432,060.91 CR |
| <u>(Opening Balance) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 383,952.87 CR |
| 01/07/2018 | Close Period Journal | | 8,237.74 | | 375,715.13 CR |
| | | | 8,237.74 | | 375,715.13 CR |
| Contributions (52420) | | | | | |
| <u>(Contributions) Rooney, Sean - Accumulation (ROOSEA00001A)</u> | | | | | |

Mister Clutter Buster Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|---|-------|------------------|------------------|---------------------|
| 01/07/2018 | Opening Balance | | | | 328.50 CR |
| 01/07/2018 | Close Period Journal | | 328.50 | | 0.00 DR |
| | | | 328.50 | | 0.00 DR |
| Share of Profit/(Loss) (53100) | | | | | |
| <u>(Share of Profit/(Loss)) Rooney, Sean - Accumulation (ROOSEA00001A)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 8.25 CR |
| 01/07/2018 | Close Period Journal | | 8.25 | | 0.00 DR |
| 30/06/2019 | Create Entries - Profit/Loss Allocation - 30/06/2019 | | | 12.16 | 12.16 CR |
| | | | 8.25 | 12.16 | 12.16 CR |
| <u>(Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 21,816.60 CR |
| 01/07/2018 | Close Period Journal | | 21,816.60 | | 0.00 DR |
| 30/06/2019 | Create Entries - Profit/Loss Allocation - 30/06/2019 | | | 16,026.67 | 16,026.67 CR |
| | | | 21,816.60 | 16,026.67 | 16,026.67 CR |
| <u>(Share of Profit/(Loss)) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 19,690.94 CR |
| 01/07/2018 | Close Period Journal | | 19,690.94 | | 0.00 DR |
| 30/06/2019 | Create Entries - Profit/Loss Allocation - 30/06/2019 | | | 14,372.29 | 14,372.29 CR |
| | | | 19,690.94 | 14,372.29 | 14,372.29 CR |
| Income Tax (53330) | | | | | |
| <u>(Income Tax) Rooney, Sean - Accumulation (ROOSEA00001A)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 0.39 DR |
| 01/07/2018 | Close Period Journal | | | 0.39 | 0.00 DR |
| 30/06/2019 | Create Entries - Income Tax Expense Allocation - 30/06/2019 | | 1.69 | | 1.69 DR |
| | | | 1.69 | 0.39 | 1.69 DR |
| <u>(Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 1,028.94 DR |
| 01/07/2018 | Close Period Journal | | | 1,028.94 | 0.00 DR |
| 30/06/2019 | Create Entries - Income Tax Expense Allocation - 30/06/2019 | | 2,231.65 | | 2,231.65 DR |
| | | | 2,231.65 | 1,028.94 | 2,231.65 DR |
| <u>(Income Tax) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 928.68 DR |
| 01/07/2018 | Close Period Journal | | | 928.68 | 0.00 DR |
| 30/06/2019 | Create Entries - Income Tax Expense Allocation - 30/06/2019 | | 2,001.29 | | 2,001.29 DR |
| | | | 2,001.29 | 928.68 | 2,001.29 DR |
| Pensions Paid (54160) | | | | | |
| <u>(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension) (ROOSEA00003P)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 27,000.00 DR |
| 01/07/2018 | Close Period Journal | | | 27,000.00 | 0.00 DR |
| 21/07/2018 | System Member Journals | | 4,500.00 | | 4,500.00 DR |
| 21/08/2018 | System Member Journals | | 4,500.00 | | 9,000.00 DR |
| 23/09/2018 | System Member Journals | | 4,500.00 | | 13,500.00 DR |
| 19/10/2018 | System Member Journals | | 4,500.00 | | 18,000.00 DR |

Mister Clutter Buster Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|-------------------------------------|-------|------------------|------------------|---------------------|
| 22/11/2018 | System Member Journals | | 4,500.00 | | 22,500.00 DR |
| 21/12/2018 | System Member Journals | | 4,500.00 | | 27,000.00 DR |
| | | | 27,000.00 | 27,000.00 | 27,000.00 DR |
| <u>(Pensions Paid) Rooney, Sean - Pension (Transition to Retirement Pension 2) (ROOSEA00006P)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 27,000.00 DR |
| 01/07/2018 | Close Period Journal | | | 27,000.00 | 0.00 DR |
| 18/01/2019 | System Member Journals | | 4,500.00 | | 4,500.00 DR |
| 20/02/2019 | System Member Journals | | 4,500.00 | | 9,000.00 DR |
| 20/03/2019 | System Member Journals | | 4,500.00 | | 13,500.00 DR |
| 20/04/2019 | System Member Journals | | 3,500.00 | | 17,000.00 DR |
| 26/05/2019 | System Member Journals | | 3,500.00 | | 20,500.00 DR |
| 24/06/2019 | System Member Journals | | 3,500.00 | | 24,000.00 DR |
| | | | 24,000.00 | 27,000.00 | 24,000.00 DR |
| Bank Accounts (60400) | | | | | |
| <u>CBA Business Transaction ***1836 (CBA10321836)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 48,530.08 DR |
| 01/07/2018 | Account Fee | | | 10.00 | 48,520.08 DR |
| 03/07/2018 | Cor Body Fees | | | 1,620.02 | 46,900.06 DR |
| 20/07/2018 | Col First State | | 4,500.00 | | 51,400.06 DR |
| 21/07/2018 | Super drawdown | | | 4,500.00 | 46,900.06 DR |
| 21/07/2018 | Rent | | 1,600.00 | | 48,500.06 DR |
| 01/08/2018 | Account Fee | | | 10.00 | 48,490.06 DR |
| 20/08/2018 | Col First State | | 4,500.00 | | 52,990.06 DR |
| 21/08/2018 | Super drawdown | | | 4,500.00 | 48,490.06 DR |
| 21/08/2018 | Rent | | 1,600.00 | | 50,090.06 DR |
| 29/08/2018 | ATO Tax Bill | | | 400.00 | 49,690.06 DR |
| 01/09/2018 | Account Fee | | | 10.00 | 49,680.06 DR |
| 20/09/2018 | Col First State | | 4,500.00 | | 54,180.06 DR |
| 23/09/2018 | Rent | | 1,600.00 | | 55,780.06 DR |
| 23/09/2018 | Super drawdown | | | 4,500.00 | 51,280.06 DR |
| 01/10/2018 | Account Fee | | | 10.00 | 51,270.06 DR |
| 02/10/2018 | Tax jul sep 18 | | | 204.00 | 51,066.06 DR |
| 02/10/2018 | Tax april june 18 | | | 200.00 | 50,866.06 DR |
| 19/10/2018 | Col First State | | 4,500.00 | | 55,366.06 DR |
| 19/10/2018 | Super drawdown | | | 4,500.00 | 50,866.06 DR |
| 19/10/2018 | Rent | | 1,600.00 | | 52,466.06 DR |
| 21/10/2018 | PDK Tax Bill | | | 1,870.00 | 50,596.06 DR |
| 21/10/2018 | PDK Tax Audit | | | 1,100.00 | 49,496.06 DR |
| 21/10/2018 | ATO Tax Bill | | | 812.84 | 48,683.22 DR |
| 01/11/2018 | Account Fee | | | 10.00 | 48,673.22 DR |
| 20/11/2018 | AW091033119304 Col First State | | 4,500.00 | | 53,173.22 DR |
| 22/11/2018 | Rent KACHING TFR | | 1,600.00 | | 54,773.22 DR |
| 22/11/2018 | Pension draw down Transfer to xx247 | | | 4,500.00 | 50,273.22 DR |
| 01/12/2018 | Account Fee | | | 10.00 | 50,263.22 DR |
| 18/12/2018 | Transfer to CBA A- fire services | | | 132.00 | 50,131.22 DR |
| 20/12/2018 | AW091033119304 Col First State | | 4,500.00 | | 54,631.22 DR |

Mister Clutter Buster Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--------------------------------|-------------------------------------|-------|------------------|-------------------|--------------------|
| 21/12/2018 | Rent Dec KACHING TFR | | 1,600.00 | | 56,231.22 DR |
| 21/12/2018 | Super draw down Transfer to xx2474 | | | 4,500.00 | 51,731.22 DR |
| 01/01/2019 | Account Fee | | | 10.00 | 51,721.22 DR |
| 18/01/2019 | AW091033119304 Col First State | | 4,500.00 | | 56,221.22 DR |
| 18/01/2019 | Rent Jan KACHING TFR | | 1,600.00 | | 57,821.22 DR |
| 18/01/2019 | Super drawdown Transfer to xx2474 | | | 4,500.00 | 53,321.22 DR |
| 01/02/2019 | Account Fee | | | 10.00 | 53,311.22 DR |
| 14/02/2019 | Tax payg Transfer to xx2474 | | | 88.62 | 53,222.60 DR |
| 20/02/2019 | AW091033119304 Col First State | | 4,500.00 | | 57,722.60 DR |
| 20/02/2019 | Rent feb KACHING TFR | | 1,600.00 | | 59,322.60 DR |
| 20/02/2019 | Super drawdown Transfer to xx2474 | | | 4,500.00 | 54,822.60 DR |
| 01/03/2019 | Account Fee | | | 10.00 | 54,812.60 DR |
| 12/03/2019 | 6019536090 factory KACHING BPAY | | | 1,638.18 | 53,174.42 DR |
| 20/03/2019 | AW091033119304 Col First State | | 4,500.00 | | 57,674.42 DR |
| 20/03/2019 | Rent march KACHING TFR | | 1,600.00 | | 59,274.42 DR |
| 20/03/2019 | Super draw down Transfer to xx2474 | | | 4,500.00 | 54,774.42 DR |
| 21/03/2019 | AB0007967101001 Col First State | | | 45,000.00 | 9,774.42 DR |
| 01/04/2019 | Account Fee | | | 10.00 | 9,764.42 DR |
| 18/04/2019 | AW091033119304 Col First State | | 3,500.00 | | 13,264.42 DR |
| 20/04/2019 | Rent april KACHING TFR | | 1,600.00 | | 14,864.42 DR |
| 20/04/2019 | Super Draw down Transfer to xx2474 | | | 3,500.00 | 11,364.42 DR |
| 23/04/2019 | 4397852970798660 t KACHING BPAY | | | 146.00 | 11,218.42 DR |
| 23/04/2019 | 1378965 KACHING BPAY | | | 2,676.38 | 8,542.04 DR |
| 01/05/2019 | Account Fee | | | 10.00 | 8,532.04 DR |
| 14/05/2019 | 1378965 interest KACHING BPAY | | | 137.93 | 8,394.11 DR |
| 20/05/2019 | AW091033119304 Col First State | | 3,500.00 | | 11,894.11 DR |
| 26/05/2019 | Rent May 2019 KACHING TFR | | 1,600.00 | | 13,494.11 DR |
| 26/05/2019 | Draw down May 2019 Transfer to xx24 | | | 3,500.00 | 9,994.11 DR |
| 01/06/2019 | Account Fee | | | 10.00 | 9,984.11 DR |
| 06/06/2019 | Tax audit fee Transfer to xx2474 | | | 1,100.00 | 8,884.11 DR |
| 06/06/2019 | Tax agents fee Transfer to xx2474 | | | 1,870.00 | 7,014.11 DR |
| 18/06/2019 | ATO007000010501343 ATO | | 419.29 | | 7,433.40 DR |
| 20/06/2019 | AW091033119304 Col First State | | 3,500.00 | | 10,933.40 DR |
| 24/06/2019 | Super draw down Transfer to xx2474 | | | 3,500.00 | 7,433.40 DR |
| 28/06/2019 | Rent June 19 KACHING TFR | | 1,600.00 | | 9,033.40 DR |
| | | | 70,619.29 | 110,115.97 | 9,033.40 DR |
| Rent Receivable (63500) | | | | | |
| <u>Rent Receivable (63500)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 1,600.00 DR |
| 21/07/2018 | Rent | | | 1,600.00 | 0.00 DR |
| | | | | 1,600.00 | 0.00 DR |
| Sundry Debtors (68000) | | | | | |
| <u>Sundry Debtors (68000)</u> | | | | | |
| 02/10/2018 | Tax april june 18 | | 200.00 | | 200.00 DR |

Mister Clutter Buster Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|---|-------------------|------------------|------------------|----------------------|
| | | | 200.00 | | 200.00 DR |
| Managed Investments (Australian) (74700) | | | | | |
| <u>FirstChoice Wholesale Investments (MCBSF CFS)</u> | | | | | |
| 01/07/2018 | Opening Balance | 241,524.38 | | | 326,047.29 DR |
| 20/07/2018 | Col First State | 0.00 | | 4,500.00 | 321,547.29 DR |
| 20/08/2018 | Col First State | 0.00 | | 4,500.00 | 317,047.29 DR |
| 20/09/2018 | Col First State | 0.00 | | 4,500.00 | 312,547.29 DR |
| 19/10/2018 | Col First State | 0.00 | | 4,500.00 | 308,047.29 DR |
| 20/11/2018 | AW091033119304 Col First State | 0.00 | | 4,500.00 | 303,547.29 DR |
| 20/12/2018 | AW091033119304 Col First State | 0.00 | | 4,500.00 | 299,047.29 DR |
| 18/01/2019 | AW091033119304 Col First State | 0.00 | | 4,500.00 | 294,547.29 DR |
| 20/02/2019 | AW091033119304 Col First State | 0.00 | | 4,500.00 | 290,047.29 DR |
| 20/03/2019 | AW091033119304 Col First State | 0.00 | | 4,500.00 | 285,547.29 DR |
| 21/03/2019 | AB0007967101001 Col First State | 6,366.91 | 45,000.00 | | 330,547.29 DR |
| 18/04/2019 | AW091033119304 Col First State | 0.00 | | 3,500.00 | 327,047.29 DR |
| 20/05/2019 | AW091033119304 Col First State | 0.00 | | 3,500.00 | 323,547.29 DR |
| 20/06/2019 | AW091033119304 Col First State | 0.00 | | 3,500.00 | 320,047.29 DR |
| 30/06/2019 | | 0.00 | 13,114.40 | | 333,161.69 DR |
| 30/06/2019 | Revaluation - 30/06/2019 @ \$1.370363 (Exit) - 247,891.293000 Units on hand | | 6,539.37 | | 339,701.06 DR |
| | | 247,891.29 | 64,653.77 | 51,000.00 | 339,701.06 DR |
| Real Estate Properties (Australian - Non Residential) (77250) | | | | | |
| <u>11/291 Wickham Road, Moorabbin VIC 3189 (MCBSF1)</u> | | | | | |
| 01/07/2018 | Opening Balance | 1.00 | | | 435,239.18 DR |
| | | 1.00 | | | 435,239.18 DR |
| Income Tax Payable/Refundable (85000) | | | | | |
| <u>Income Tax Payable/Refundable (85000)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 393.55 CR |
| 02/10/2018 | Tax jul sep 18 | | 204.00 | | 189.55 CR |
| 21/10/2018 | ATO Tax Bill | | 812.84 | | 623.29 DR |
| 14/02/2019 | Tax payg Transfer to xx2474 | | 88.00 | | 711.29 DR |
| 23/04/2019 | 4397852970798660 t KACHING BPAY | | 146.00 | | 857.29 DR |
| 18/06/2019 | ATO007000010501343 ATO | | | 419.29 | 438.00 DR |
| 30/06/2019 | | | 146.00 | | 584.00 DR |
| 30/06/2019 | Create Entries - Franking Credits Adjustment - 30/06/2019 | | 1,847.90 | | 2,431.90 DR |
| 30/06/2019 | Create Entries - Foreign Credits Adjustment - 30/06/2019 | | 604.58 | | 3,036.48 DR |
| 30/06/2019 | Create Entries - Income Tax Expense - 30/06/2019 | | | 2,182.35 | 854.13 DR |
| | | | 3,849.32 | 2,601.64 | 854.13 DR |
| PAYG Payable (86000) | | | | | |
| <u>PAYG Payable (86000)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 400.00 CR |
| 29/08/2018 | ATO Tax Bill | | 400.00 | | 0.00 DR |
| 30/06/2019 | | | | 146.00 | 146.00 CR |
| | | | 400.00 | 146.00 | 146.00 CR |

Mister Clutter Buster Superannuation Fund
General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|--|-------|-----------------|-----------------|--------------------|
| Sundry Creditors (88000) | | | | | |
| <u>Sundry Creditors (88000)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 2,970.00 CR |
| 21/10/2018 | PDK Tax Bill | | 1,870.00 | | 1,100.00 CR |
| 21/10/2018 | PDK Tax Audit | | 1,100.00 | | 0.00 DR |
| | | | 2,970.00 | | 0.00 DR |
| Deferred Tax Liability/Asset (89000) | | | | | |
| <u>Deferred Tax Liability/Asset (89000)</u> | | | | | |
| 01/07/2018 | Opening Balance | | | | 459.40 DR |
| 30/06/2019 | Create Entries - PDIT Entry - 30/06/2019 | | | 2,052.28 | 1,592.88 CR |
| | | | | 2,052.28 | 1,592.88 CR |
| Total Debits: | 351,895.54 | | | | |
| Total Credits: | 351,895.54 | | | | |