

Shrubb Superannuation Benefit Fund

General Ledger

As at 30 June 2016

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
(Contributions) Shrubb, Paul - Accumulation (SHRPAU00001A)					
30/06/2016	To take up Life Insurance premiums paid by Paul personally			9,230.24	9,230.24 CR
30/06/2016	To take up Audit Fees paid personally			1,815.00	11,045.24 CR
				11,045.24	11,045.24 CR
Interest Received ATO General Interest Charge (25100)					
Interest Received ATO General Interest Charge (25100)					
30/06/2016	2016 Transactions			35.14	35.14 CR
				35.14	35.14 CR
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
30/06/2016	To take up Audit Fees paid personally		385.00		385.00 DR
30/06/2016	To take up Audit Fees paid personally		1,430.00		1,815.00 DR
			1,815.00		1,815.00 DR
Bank Charges (31500)					
Bank Charges (31500)					
30/06/2016	2016 Transactions		60.00		60.00 DR
			60.00		60.00 DR
Life Insurance Premiums (39000)					
(Life Insurance Premiums) Shrubb, Paul - Accumulation (SHRPAU00001A)					
30/06/2016	To take up Life Insurance premiums paid by Paul personally		9,230.24		9,230.24 DR
			9,230.24		9,230.24 DR
Prior Years Under/Over Provision for Income Tax (48600)					
Prior Years Under/Over Provision for Income Tax (48600)					
30/06/2016	Prior year over prov Tax and write off deferred tax asset		0.50		0.50 DR
			0.50		0.50 DR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
30/06/2016	System Member Journals			39.34	39.34 CR
30/06/2016	System Member Journals			7,845.70	7,885.04 CR
30/06/2016	System Member Journals		9,230.24		1,345.20 DR
30/06/2016	System Member Journals		1,815.00		3,160.20 DR
30/06/2016	Create Entries - Profit/Loss Allocation - 30/06/2016			1,839.86	1,320.34 DR
30/06/2016	Create Entries - Income Tax Expense Allocation - 30/06/2016			1,385.04	64.70 CR
			11,045.24	11,109.94	64.70 CR
Writeback of Deferred Tax (49300)					
(Writeback of Deferred Tax) Shrubb, Paul - Accumulation (SHRPAU00001A)					
30/06/2016	Prior year over prov Tax and write off deferred tax asset		39.34		39.34 DR
			39.34		39.34 DR
Opening Balance (50010)					

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<u>(Opening Balance) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
01/07/2015	Opening Balance				126,201.00 CR
					126,201.00 CR
<u>Contributions (52420)</u>					
<u>(Contributions) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
30/06/2016	System Member Journals			9,230.24	9,230.24 CR
30/06/2016	System Member Journals			1,815.00	11,045.24 CR
				11,045.24	11,045.24 CR
<u>Share of Profit/(Loss) (53100)</u>					
<u>(Share of Profit/(Loss)) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
30/06/2016	Create Entries - Profit/Loss Allocation - 30/06/2016		1,839.86		1,839.86 DR
			1,839.86		1,839.86 DR
<u>Income Tax (53330)</u>					
<u>(Income Tax) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
30/06/2016	System Member Journals		39.34		39.34 DR
30/06/2016	System Member Journals			1,384.54	1,345.20 CR
30/06/2016	Create Entries - Income Tax Expense Allocation - 30/06/2016		1,385.04		39.84 DR
			1,424.38	1,384.54	39.84 DR
<u>Life Insurance Premiums (53920)</u>					
<u>(Life Insurance Premiums) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
30/06/2016	System Member Journals		9,230.24		9,230.24 DR
			9,230.24		9,230.24 DR
<u>Bank Accounts (60400)</u>					
<u>Commonwealth Bank (CBA10165945)</u>					
01/07/2015	Opening Balance				127,847.66 DR
30/06/2016	2016 Transactions			1,711.36	126,136.30 DR
				1,711.36	126,136.30 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2015	Opening Balance				1,686.00 CR
30/06/2016	2016 Transactions		259.00		1,427.00 CR
30/06/2016	2016 Transactions			312.00	1,739.00 CR
30/06/2016	2016 Transactions		1,377.10		361.90 CR
30/06/2016	2016 Transactions		362.40		0.50 DR
30/06/2016	Prior year over prov Tax and write off deferred tax asset			0.50	0.00 DR
			1,998.50	312.50	0.00 DR
<u>Deferred Tax Liability/Asset (89000)</u>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2015	Opening Balance				39.34 DR
30/06/2016	Prior year over prov Tax and write off deferred tax asset			39.34	0.00 DR
				39.34	0.00 DR
<u>Migration Suspense Account (89990)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Migration Suspense Account (89990)</u>					
30/06/2016	2016 Transactions		1,168.50		1,168.50 DR
30/06/2016	2016 Transactions			1,168.50	0.00 DR
			1,168.50	1,168.50	0.00 DR
Total Debits:		37,851.80			
Total Credits:		37,851.80			