

# Shrubb Superannuation Benefit Fund

## General Ledger

As at 30 June 2016

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

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<u>(Opening Balance) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
01/07/2015	Opening Balance				126,201.00 CR
					<b>126,201.00 CR</b>
<b>Contributions (52420)</b>					
<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
					<b>11,045.24 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<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
					<b>1,839.86 DR</b>
<b>Income Tax (53330)</b>					
<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
					<b>1,424.38</b>
					<b>1,384.54</b>
					<b>39.84 DR</b>
<b>Life Insurance Premiums (53920)</b>					
<u>(Life Insurance Premiums) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
30/06/2016	System Member Journals		9,230.24		9,230.24 DR
					<b>9,230.24 DR</b>
<b>Bank Accounts (60400)</b>					
<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
					<b>1,711.36</b>
					<b>126,136.30 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<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
					<b>1,998.50</b>
					<b>312.50</b>
					<b>0.00 DR</b>
<b>Deferred Tax Liability/Asset (89000)</b>					
<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
					<b>39.34</b>
					<b>0.00 DR</b>
<b>Migration Suspend Account (89990)</b>					

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As at 30 June 2016

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
			<b>1,168.50</b>	<b>1,168.50</b>	<b>0.00 DR</b>
<b>Total Debits:</b>	<b>37,851.80</b>				
<b>Total Credits:</b>	<b>37,851.80</b>				