

# Marino Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Other Investment Income (26500)</b>					
<u>1-3 Watts St - Reimbursement of Outgoings (1-3 WattsOutgoings)</u>					
30/06/2022	Rental income deposited into Caterina's personal bank account			9,738.15	9,738.15 CR
30/06/2022	Clear residual			0.49	9,738.64 CR
				<b>9,738.64</b>	<b>9,738.64 CR</b>
<b>Property Income (28000)</b>					
<u>1-3 Watts Street, Whyalla Norrie SA, Australia (1-3wattsWN1)</u>					
30/06/2022	Rental income deposited into Caterina's personal bank account			2,475.00	2,475.00 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			2,475.00	4,950.00 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			4,608.00	9,558.00 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			2,475.00	12,033.00 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			4,608.00	16,641.00 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			2,475.00	19,116.00 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			2,475.00	21,591.00 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			2,475.00	24,066.00 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			4,608.00	28,674.00 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			2,475.00	31,149.00 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			3,681.15	34,830.15 CR
30/06/2022	Rental income deposited into Caterina's personal bank account			4,608.00	39,438.15 CR
30/06/2022	Rental income deposited into Caterina's personal bank account		9,738.15		29,700.00 CR
			<b>9,738.15</b>	<b>39,438.15</b>	<b>29,700.00 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
30/06/2022	Accounting & audit fees		2,530.00		2,530.00 DR
30/06/2022	Accounting & audit fees		335.78		2,865.78 DR
			<b>2,865.78</b>		<b>2,865.78 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2022	PAYMENTS MADE TO ATO ITA		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
30/06/2022	Accounting & audit fees		330.00		330.00 DR
30/06/2022	Accounting & audit fees		330.00		660.00 DR
			<b>660.00</b>		<b>660.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
30/06/2022	ASIC FEE		55.00		55.00 DR
			<b>55.00</b>		<b>55.00 DR</b>

# Marino Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
30/06/2022	Pension paid		11,867.05		11,867.05 DR
			<b>11,867.05</b>		<b>11,867.05 DR</b>
<b>1-3 Watts Street, Whyalla Norrie SA, Australia (42180)</b>					
<u>Property Expenses - Fully Expense Rental Outgoings Received (1-3wattsWN1)</u>					
30/06/2022	Fully expenses reimbursement of rental outgoings received in line with the lease agreement, as the tenant is liable for expenses		9,738.15		9,738.15 DR
			<b>9,738.15</b>		<b>9,738.15 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		3,879.15		3,879.15 DR
			<b>3,879.15</b>		<b>3,879.15 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2022	System Member Journals			11,867.05	11,867.05 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		25,860.71		13,993.66 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			3,879.15	10,114.51 DR
			<b>25,860.71</b>	<b>15,746.20</b>	<b>10,114.51 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Marino, Caterina - Accumulation (MARCAT00012A)</u>					
01/07/2021	Opening Balance				368,032.26 CR
01/07/2021	Close Period Journal		368,032.26		0.00 DR
			<b>368,032.26</b>		<b>0.00 DR</b>
<u>(Opening Balance) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
01/07/2021	Close Period Journal			364,163.91	364,163.91 CR
				<b>364,163.91</b>	<b>364,163.91 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
01/07/2021	Opening Balance				25,789.00 CR
01/07/2021	Close Period Journal		25,789.00		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			25,860.71	25,860.71 CR
			<b>25,789.00</b>	<b>25,860.71</b>	<b>25,860.71 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
01/07/2021	Opening Balance				3,868.35 DR
01/07/2021	Close Period Journal			3,868.35	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		3,879.15		3,879.15 DR
			<b>3,879.15</b>	<b>3,868.35</b>	<b>3,879.15 DR</b>
<b>Pensions Paid (54160)</b>					

# Marino Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Pensions Paid) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
01/07/2021	Opening Balance				25,789.00 DR
01/07/2021	Close Period Journal			25,789.00	0.00 DR
30/06/2022	System Member Journals		11,867.05		11,867.05 DR
			<b>11,867.05</b>	<b>25,789.00</b>	<b>11,867.05 DR</b>
<b>Internal Transfers In (56100)</b>					
<u>(Internal Transfers In) Marino, Caterina - Pension (Transition to Retirement Pension) (MARCAT00030P)</u>					
01/07/2021	Opening Balance				368,032.26 CR
01/07/2021	Close Period Journal		368,032.26		0.00 DR
			<b>368,032.26</b>		<b>0.00 DR</b>
<b>Internal Transfers Out (57100)</b>					
<u>(Internal Transfers Out) Marino, Caterina - Accumulation (MARCAT00012A)</u>					
01/07/2021	Opening Balance				368,032.26 DR
01/07/2021	Close Period Journal			368,032.26	0.00 DR
				<b>368,032.26</b>	<b>0.00 DR</b>
<b>Real Estate Properties (Australian - Non Residential) (77250)</b>					
<u>1-3 Watts Street, Whyalla Norrie SA, Australia (1-3wattsWN1)</u>					
01/07/2021	Opening Balance	1.00			380,000.00 DR
		<b>1.00</b>			<b>380,000.00 DR</b>
<b>GST Payable/Refundable (84000)</b>					
<u>GST Payable/Refundable (84000)</u>					
01/07/2021	Opening Balance				5,602.49 CR
30/06/2022	Payment made to ATO ICA		176.66		5,425.83 CR
30/06/2022	Payment made to ATO ICA		925.33		4,500.50 CR
30/06/2022	Payment made to ATO ICA		925.33		3,575.17 CR
30/06/2022	Payment made to ATO ICA		925.33		2,649.84 CR
30/06/2022	Payment made to ATO ICA		925.33		1,724.51 CR
30/06/2022	Payment made to ATO ICA		925.33		799.18 CR
30/06/2022	Payment made to ATO ICA		798.69		0.49 CR
30/06/2022	Clear residual		0.49		0.00 DR
			<b>5,602.49</b>		<b>0.00 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				6,559.60 CR
30/06/2022	PAYMENTS MADE TO ATO ITA		1,741.00		4,818.60 CR
30/06/2022	PAYMENTS MADE TO ATO ITA		422.00		4,396.60 CR
30/06/2022	PAYMENTS MADE TO ATO ITA		421.58		3,975.02 CR
30/06/2022	PAYMENTS MADE TO ATO ITA		421.58		3,553.44 CR
30/06/2022	PAYMENTS MADE TO ATO ITA		421.58		3,131.86 CR
30/06/2022	PAYMENTS MADE TO ATO ITA		421.58		2,710.28 CR
30/06/2022	PAYMENTS MADE TO ATO ITA		421.58		2,288.70 CR
30/06/2022	PAYMENTS MADE TO ATO ITA		212.77		2,075.93 CR
30/06/2022	PAYMENTS MADE TO ATO ITA		233.50		1,842.43 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			3,879.15	5,721.58 CR
			<b>4,717.17</b>	<b>3,879.15</b>	<b>5,721.58 CR</b>

# Marino Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>PAYG Payable (86000)</b>					
<u>PAYG Payable (86000)</u>					
01/07/2021	Opening Balance				3,674.00 CR
30/06/2022	Payment made to ATO ICA		2,000.00		1,674.00 CR
30/06/2022	Payment made to ATO ICA		925.33		748.67 CR
30/06/2022	Payment made to ATO ICA		748.67		0.00 DR
			<b>3,674.00</b>		<b>0.00 DR</b>
<b>Manual Suspense Account (99900)</b>					
<u>Manual Suspense Account (99900)</u>					
30/06/2022	Rental income deposited into Caterina's personal bank account		39,438.15		39,438.15 DR
30/06/2022	Payment made to ATO ICA			9,276.00	30,162.15 DR
30/06/2022	PAYMENTS MADE TO ATO ITA			4,742.67	25,419.48 DR
30/06/2022	PAYMENTS MADE TO ATO ITA			233.50	25,185.98 DR
30/06/2022	Fully expenses reimbursement of rental outgoings received in line with the lease agreement, as the tenant is liable for expenses			9,738.15	15,447.83 DR
30/06/2022	ASIC FEE			55.00	15,392.83 DR
30/06/2022	Accounting & audit fees			3,525.78	11,867.05 DR
30/06/2022	Pension paid			11,867.05	0.00 DR
			<b>39,438.15</b>	<b>39,438.15</b>	<b>0.00 DR</b>
<b>Total Debits:</b>	<b>895,954.52</b>				
<b>Total Credits:</b>	<b>895,954.52</b>				

## Marino Superannuation Fund

# Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>26500</b>	<b>Other Investment Income</b>			
(9,293.77)	26500/1-3 WattsOutgoings	1-3 Watts St - Reimbursement of Outgoings			9,738.64
	<b>28000</b>	<b>Property Income</b>			
(29,700.00)	28000/1-3wattsWN1	1-3 Watts Street, Whyalla Norrie SA, Australia			29,700.00
2,200.00	30100	Accountancy Fees		2,865.78	
259.00	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration		660.00	
55.00	30800	ASIC Fees		55.00	
	<b>41600</b>	<b>Pensions Paid</b>			
25,789.00	41600/MARCAT00030 P	(Pensions Paid) Marino, Caterina - Pension (Transition to Retirement Pension)		11,867.05	
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
1,397.00	42060/1-3wattsWN1	1-3 Watts Street, Whyalla Norrie SA, Australia			
	<b>42180</b>	<b>1-3 Watts Street, Whyalla Norrie SA, Australia</b>			
9,293.77	42180/1-3wattsWN1	Property Expenses - Fully Expense Rental Outgoings Received		9,738.15	
3,868.35	48500	Income Tax Expense		3,879.15	
(3,868.35)	49000	Profit/Loss Allocation Account		10,114.51	
	<b>50010</b>	<b>Opening Balance</b>			
(368,032.26)	50010/MARCAT00012 A	(Opening Balance) Marino, Caterina - Accumulation			0.00
	50010/MARCAT00030 P	(Opening Balance) Marino, Caterina - Pension (Transition to Retirement Pension)			364,163.91
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(25,789.00)	53100/MARCAT00030 P	(Share of Profit/(Loss)) Marino, Caterina - Pension (Transition to Retirement Pension)			25,860.71
	<b>53330</b>	<b>Income Tax</b>			
3,868.35	53330/MARCAT00030 P	(Income Tax) Marino, Caterina - Pension (Transition to Retirement Pension)		3,879.15	
	<b>54160</b>	<b>Pensions Paid</b>			
25,789.00	54160/MARCAT00030 P	(Pensions Paid) Marino, Caterina - Pension (Transition to Retirement Pension)		11,867.05	
	<b>56100</b>	<b>Internal Transfers In</b>			

## Marino Superannuation Fund

# Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(368,032.26)	56100/MARCAT00030 P	(Internal Transfers In) Marino, Caterina - Pension (Transition to Retirement Pension)			0.00
	<b>57100</b>	<b>Internal Transfers Out</b>			
368,032.26	57100/MARCAT00012 A	(Internal Transfers Out) Marino, Caterina - Accumulation			0.00
	<b>77250</b>	<b>Real Estate Properties (Australian - Non Residential)</b>			
380,000.00	77250/1-3wattsWN1	1-3 Watts Street, Whyalla Norrie SA, Australia	1.0000	380,000.00	
(5,602.49)	84000	GST Payable/Refundable			0.00
(6,559.60)	85000	Income Tax Payable/Refundable			5,721.58
(3,674.00)	86000	PAYG Payable			0.00
				<b>435,184.84</b>	<b>435,184.84</b>
<b>Current Year Profit/(Loss): 13,993.66</b>					