

Kancachian Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Interest Received (25000)					
<u>CBA Term Deposit (CBA)</u>					
07/07/2020	DEPOSIT INTEREST			6,076.55	6,076.55 CR
07/10/2020	DEPOSIT INTEREST			21,296.85	27,373.40 CR
07/02/2021	Interest on Term Deposit			31,320.27	58,693.67 CR
				58,693.67	58,693.67 CR
<u>CBA Direct Investment Account (CBA513)</u>					
01/07/2020	DEPOSIT INTEREST			540.38	540.38 CR
01/08/2020	DEPOSIT INTEREST			558.53	1,098.91 CR
01/09/2020	DEPOSIT INTEREST			558.68	1,657.59 CR
01/10/2020	DEPOSIT INTEREST			540.79	2,198.38 CR
01/11/2020	DEPOSIT INTEREST			558.96	2,757.34 CR
01/12/2020	DEPOSIT INTEREST			324.64	3,081.98 CR
01/01/2021	DEPOSIT INTEREST			186.39	3,268.37 CR
01/02/2021	DEPOSIT INTEREST			186.41	3,454.78 CR
01/03/2021	DEPOSIT INTEREST			181.53	3,636.31 CR
01/04/2021	DEPOSIT INTEREST			211.92	3,848.23 CR
01/05/2021	DEPOSIT INTEREST			205.10	4,053.33 CR
01/06/2021	DEPOSIT INTEREST			211.96	4,265.29 CR
				4,265.29	4,265.29 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
29/07/2020	Transfer to other CLEAR ACC 6980		220.00		220.00 DR
18/10/2020	Transfer to other IAS JUL SEP 2020		220.00		440.00 DR
17/11/2020	Transfer to other CLEAR EOFY2020		3,696.00		4,136.00 DR
09/02/2021	Transfer to other IAS OCTDEC2020		220.00		4,356.00 DR
05/05/2021	Transfer to other CLEAR IAS MAR 202		220.00		4,576.00 DR
30/06/2021	Split Accounting Fee and Audit Fee			385.00	4,191.00 DR
			4,576.00	385.00	4,191.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
02/07/2020	XERO INV12818910 Transfer to xx3111		23.75		23.75 DR
04/08/2020	XERO INV13148990 Transfer to xx3111		23.75		47.50 DR
04/09/2020	XERO INV13485556 Transfer to xx3111		23.75		71.25 DR
02/10/2020	XERO INV13827807 Transfer to xx3111		23.75		95.00 DR
02/11/2020	XERO INV14176081 Transfer to xx3111		23.75		118.75 DR
10/12/2020	XERO INV14530272 Transfer to xx3111		23.75		142.50 DR
08/01/2021	XERO INV14888453 Transfer to xx3111		23.75		166.25 DR
01/02/2021	XERO 15251483 Transfer to xx3111		23.75		190.00 DR
01/03/2021	XERO INV15621279 Transfer to xx3111		25.65		215.65 DR
02/04/2021	XERO INV15997917 Transfer to xx3111		25.65		241.30 DR

Kancachian Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
03/05/2021	XERO INV16382700 Transfer to xx3111		25.65		266.95 DR
03/06/2021	XERO INV16773055 Transfer to xx3111		25.65		292.60 DR
			292.60		292.60 DR
<u>ATO Supervisory Levy (30400)</u>					
<u>ATO Supervisory Levy (30400)</u>					
10/12/2020	ATO008000014210988 ATO		259.00		259.00 DR
			259.00		259.00 DR
<u>Auditor's Remuneration (30700)</u>					
<u>Auditor's Remuneration (30700)</u>					
30/06/2021	Split Accounting Fee and Audit Fee		385.00		385.00 DR
			385.00		385.00 DR
<u>Insurance (38000)</u>					
<u>Insurance (38000)</u>					
22/08/2020	Transfer to other AUDIT SHEILD		320.00		320.00 DR
			320.00		320.00 DR
<u>Pensions Paid (41600)</u>					
<u>(Pensions Paid) Kancachian, Jack - Pension (Account Based Pension) (KANJAC00002P)</u>					
12/06/2021	JACK PENSION Transfer to xx3111		42,950.00		42,950.00 DR
30/06/2021	Reclassify pension amounts			18,330.00	24,620.00 DR
			42,950.00	18,330.00	24,620.00 DR
<u>(Pensions Paid) Kancachian, Jack - Pension (Account Based Pension 2) (KANJAC00003P)</u>					
30/06/2021	Reclassify pension amounts		14,420.00		14,420.00 DR
			14,420.00		14,420.00 DR
<u>(Pensions Paid) Kancachian, Najah - Pension (Account Based Pension) (KANNAJ00002P)</u>					
12/06/2021	NAJAH PENSION Transfer to xx3111		42,950.00		42,950.00 DR
30/06/2021	Reclassify pension amounts		3,910.00		46,860.00 DR
			46,860.00		46,860.00 DR
<u>Income Tax Expense (48500)</u>					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		6,509.85		6,509.85 DR
			6,509.85		6,509.85 DR
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
12/06/2021	System Member Journals			42,950.00	42,950.00 CR
12/06/2021	System Member Journals			42,950.00	85,900.00 CR
30/06/2021	System Member Journals		18,330.00		67,570.00 CR
30/06/2021	System Member Journals			14,420.00	81,990.00 CR
30/06/2021	System Member Journals			3,910.00	85,900.00 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		12,917.05		72,982.95 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		16,638.04		56,344.91 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		8,045.84		48,299.07 CR
30/06/2021	Create Entries - Profit/Loss		4,428.37		43,870.70 CR

Kancachian Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
	Allocation - 30/06/2021				
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		2,599.51		41,271.19 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		5,860.41		35,410.78 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		7,022.14		28,388.64 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			1,934.73	30,323.37 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			2,492.62	32,815.99 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			1,204.97	34,020.96 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			877.53	34,898.49 CR
			75,841.36	110,739.85	34,898.49 CR

Opening Balance (50010)(Opening Balance) Kancachian, Andrew - Accumulation (KANAND00001A)

01/07/2020	Opening Balance				3,615,153.66 CR
01/07/2020	Close Period Journal			78,745.37	3,693,899.03 CR
				78,745.37	3,693,899.03 CR

(Opening Balance) Kancachian, Daniel - Accumulation (KANDAN00001A)

01/07/2020	Opening Balance				2,801,635.50 CR
01/07/2020	Close Period Journal			65,784.06	2,867,419.56 CR
				65,784.06	2,867,419.56 CR

(Opening Balance) Kancachian, Jack - Accumulation (KANJAC00001A)

01/07/2020	Opening Balance				1,757,345.56 CR
01/07/2020	Close Period Journal			27,943.98	1,785,289.54 CR
				27,943.98	1,785,289.54 CR

(Opening Balance) Kancachian, Jack - Pension (Account Based Pension) (KANJAC00002P)

01/07/2020	Opening Balance				989,569.35 CR
01/07/2020	Close Period Journal		4,898.86		984,670.49 CR
			4,898.86		984,670.49 CR

(Opening Balance) Kancachian, Jack - Pension (Account Based Pension 2) (KANJAC00003P)

01/07/2020	Opening Balance				579,750.51 CR
01/07/2020	Close Period Journal		2,865.85		576,884.66 CR
			2,865.85		576,884.66 CR

(Opening Balance) Kancachian, Najah - Accumulation (KANNAJ00001A)

01/07/2020	Opening Balance				1,280,075.35 CR
01/07/2020	Close Period Journal			20,358.65	1,300,434.00 CR
				20,358.65	1,300,434.00 CR

(Opening Balance) Kancachian, Najah - Pension (Account Based Pension) (KANNAJ00002P)

01/07/2020	Opening Balance				1,569,222.71 CR
01/07/2020	Close Period Journal		7,764.71		1,561,458.00 CR
			7,764.71		1,561,458.00 CR

Contributions (52420)(Contributions) Kancachian, Andrew - Accumulation (KANAND00001A)

01/07/2020	Opening Balance				25,000.00 CR
01/07/2020	Close Period Journal		25,000.00		0.00 DR

Kancachian Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
			25,000.00		0.00 DR
	<u>(Contributions) Kancachian, Daniel - Accumulation (KANDAN00001A)</u>				
01/07/2020	Opening Balance				25,000.00 CR
01/07/2020	Close Period Journal		25,000.00		0.00 DR
			25,000.00		0.00 DR
	Share of Profit/(Loss) (53100)				
	<u>(Share of Profit/(Loss)) Kancachian, Andrew - Accumulation (KANAND00001A)</u>				
01/07/2020	Opening Balance				72,590.76 CR
01/07/2020	Close Period Journal		72,590.76		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			16,638.04	16,638.04 CR
			72,590.76	16,638.04	16,638.04 CR
	<u>(Share of Profit/(Loss)) Kancachian, Daniel - Accumulation (KANDAN00001A)</u>				
01/07/2020	Opening Balance				56,237.62 CR
01/07/2020	Close Period Journal		56,237.62		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			12,917.05	12,917.05 CR
			56,237.62	12,917.05	12,917.05 CR
	<u>(Share of Profit/(Loss)) Kancachian, Jack - Accumulation (KANJAC00001A)</u>				
01/07/2020	Opening Balance				35,284.37 CR
01/07/2020	Close Period Journal		35,284.37		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			8,045.84	8,045.84 CR
			35,284.37	8,045.84	8,045.84 CR
	<u>(Share of Profit/(Loss)) Kancachian, Jack - Pension (Account Based Pension) (KANJAC00002P)</u>				
01/07/2020	Opening Balance				19,841.14 CR
01/07/2020	Close Period Journal		19,841.14		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			4,428.37	4,428.37 CR
			19,841.14	4,428.37	4,428.37 CR
	<u>(Share of Profit/(Loss)) Kancachian, Jack - Pension (Account Based Pension 2) (KANJAC00003P)</u>				
01/07/2020	Opening Balance				11,626.65 CR
01/07/2020	Close Period Journal		11,626.65		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			2,599.51	2,599.51 CR
			11,626.65	2,599.51	2,599.51 CR
	<u>(Share of Profit/(Loss)) Kancachian, Najah - Accumulation (KANNAJ00001A)</u>				
01/07/2020	Opening Balance				25,705.01 CR
01/07/2020	Close Period Journal		25,705.01		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			5,860.41	5,860.41 CR
			25,705.01	5,860.41	5,860.41 CR
	<u>(Share of Profit/(Loss)) Kancachian, Najah - Pension (Account Based Pension) (KANNAJ00002P)</u>				
01/07/2020	Opening Balance				31,467.79 CR
01/07/2020	Close Period Journal		31,467.79		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			7,022.14	7,022.14 CR
			31,467.79	7,022.14	7,022.14 CR

Income Tax (53330)

Kancachian Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Income Tax) Kancachian, Andrew - Accumulation (KANAND00001A)</u>					
01/07/2020	Opening Balance				15,095.39 DR
01/07/2020	Close Period Journal			15,095.39	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		2,492.62		2,492.62 DR
			2,492.62	15,095.39	2,492.62 DR
<u>(Income Tax) Kancachian, Daniel - Accumulation (KANDAN00001A)</u>					
01/07/2020	Opening Balance				11,703.56 DR
01/07/2020	Close Period Journal			11,703.56	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,934.73		1,934.73 DR
			1,934.73	11,703.56	1,934.73 DR
<u>(Income Tax) Kancachian, Jack - Accumulation (KANJAC00001A)</u>					
01/07/2020	Opening Balance				7,340.39 DR
01/07/2020	Close Period Journal			7,340.39	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,204.97		1,204.97 DR
			1,204.97	7,340.39	1,204.97 DR
<u>(Income Tax) Kancachian, Najah - Accumulation (KANNAJ00001A)</u>					
01/07/2020	Opening Balance				5,346.36 DR
01/07/2020	Close Period Journal			5,346.36	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		877.53		877.53 DR
			877.53	5,346.36	877.53 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Kancachian, Andrew - Accumulation (KANAND00001A)</u>					
01/07/2020	Opening Balance				3,750.00 DR
01/07/2020	Close Period Journal			3,750.00	0.00 DR
				3,750.00	0.00 DR
<u>(Contributions Tax) Kancachian, Daniel - Accumulation (KANDAN00001A)</u>					
01/07/2020	Opening Balance				3,750.00 DR
01/07/2020	Close Period Journal			3,750.00	0.00 DR
				3,750.00	0.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Kancachian, Jack - Pension (Account Based Pension) (KANJAC00002P)</u>					
01/07/2020	Opening Balance				24,740.00 DR
01/07/2020	Close Period Journal			24,740.00	0.00 DR
12/06/2021	System Member Journals		42,950.00		42,950.00 DR
30/06/2021	System Member Journals			18,330.00	24,620.00 DR
			42,950.00	43,070.00	24,620.00 DR
<u>(Pensions Paid) Kancachian, Jack - Pension (Account Based Pension 2) (KANJAC00003P)</u>					
01/07/2020	Opening Balance				14,492.50 DR
01/07/2020	Close Period Journal			14,492.50	0.00 DR
30/06/2021	System Member Journals		14,420.00		14,420.00 DR
			14,420.00	14,492.50	14,420.00 DR
<u>(Pensions Paid) Kancachian, Najah - Pension (Account Based Pension) (KANNAJ00002P)</u>					
01/07/2020	Opening Balance				39,232.50 DR

Kancachian Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Close Period Journal			39,232.50	0.00 DR
12/06/2021	System Member Journals		42,950.00		42,950.00 DR
30/06/2021	System Member Journals		3,910.00		46,860.00 DR
			46,860.00	39,232.50	46,860.00 DR

Bank Accounts (60400)CBA Direct Investment Account (CBA513)

01/07/2020	Opening Balance				2,191,552.30 DR
01/07/2020	DEPOSIT INTEREST		540.38		2,192,092.68 DR
01/08/2020	DEPOSIT INTEREST		558.53		2,192,651.21 DR
01/09/2020	DEPOSIT INTEREST		558.68		2,193,209.89 DR
01/10/2020	DEPOSIT INTEREST		540.79		2,193,750.68 DR
01/11/2020	DEPOSIT INTEREST		558.96		2,194,309.64 DR
01/12/2020	DEPOSIT INTEREST		324.64		2,194,634.28 DR
01/01/2021	DEPOSIT INTEREST		186.39		2,194,820.67 DR
01/02/2021	DEPOSIT INTEREST		186.41		2,195,007.08 DR
13/02/2021	Transfer from xx61 Bus tran to cdia [Bus tran to cdia Transfer to xx7513]		300,000.00		2,495,007.08 DR
01/03/2021	DEPOSIT INTEREST		181.53		2,495,188.61 DR
01/04/2021	DEPOSIT INTEREST		211.92		2,495,400.53 DR
01/05/2021	DEPOSIT INTEREST		205.10		2,495,605.63 DR
01/06/2021	DEPOSIT INTEREST		211.96		2,495,817.59 DR
12/06/2021	Transfer from xx75 7513 to 6169 [7513 to 6169 Transfer to xx6169]			75,000.00	2,420,817.59 DR
			304,265.29	75,000.00	2,420,817.59 DR

CBA Premium Business Account (CBAP169)

01/07/2020	Opening Balance				14,816.28 DR
02/07/2020	XERO INV12818910 Transfer to xx3111			23.75	14,792.53 DR
07/07/2020	DEPOSIT INTEREST		6,076.55		20,869.08 DR
13/07/2020	NETBANK BPAY TAX OFFICE PAYMENTS			13,112.00	7,757.08 DR
29/07/2020	Transfer to other CLEAR ACC 6980			220.00	7,537.08 DR
04/08/2020	XERO INV13148990 Transfer to xx3111			23.75	7,513.33 DR
22/08/2020	Transfer to other AUDIT SHEILD			320.00	7,193.33 DR
04/09/2020	XERO INV13485556 Transfer to xx3111			23.75	7,169.58 DR
02/10/2020	XERO INV13827807 Transfer to xx3111			23.75	7,145.83 DR
07/10/2020	DEPOSIT INTEREST		21,296.85		28,442.68 DR
18/10/2020	Transfer to other IAS JUL SEP 2020			220.00	28,222.68 DR
18/10/2020	NETBANK BPAY TAX OFFICE PAYMENTS			1,138.00	27,084.68 DR
02/11/2020	XERO INV14176081 Transfer to xx3111			23.75	27,060.93 DR
17/11/2020	Transfer to other CLEAR EOFY2020			3,696.00	23,364.93 DR
10/12/2020	ATO008000014210988 ATO		14,920.30		38,285.23 DR
10/12/2020	XERO INV14530272 Transfer to xx3111			23.75	38,261.48 DR
08/01/2021	XERO INV14888453 Transfer to xx3111			23.75	38,237.73 DR
01/02/2021	XERO 15251483 Transfer to xx3111			23.75	38,213.98 DR

Kancachian Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/02/2021	Transfer to other IAS OCTDEC2020			220.00	37,993.98 DR
09/02/2021	NETBANK BPAY TAX OFFICE PAYMENTS			3,344.00	34,649.98 DR
12/02/2021	Transfer In Branch 315850127709		300,000.00		334,649.98 DR
13/02/2021	Transfer from xx61 Bus tran to cdia [Bus tran to cdia Transfer to xx7513]			300,000.00	34,649.98 DR
01/03/2021	XERO INV15621279 Transfer to xx3111			25.65	34,624.33 DR
02/04/2021	XERO INV15997917 Transfer to xx3111			25.65	34,598.68 DR
03/05/2021	XERO INV16382700 Transfer to xx3111			25.65	34,573.03 DR
05/05/2021	Transfer to other CLEAR IAS MAR 202			220.00	34,353.03 DR
05/05/2021	NETBANK BPAY TAX OFFICE PAYMENTS			4,717.00	29,636.03 DR
03/06/2021	XERO INV16773055 Transfer to xx3111			25.65	29,610.38 DR
12/06/2021	Transfer from xx75 7513 to 6169 [7513 to 6169 Transfer to xx6169]		75,000.00		104,610.38 DR
12/06/2021	NAJAH PENSION Transfer to xx3111			42,950.00	61,660.38 DR
12/06/2021	JACK PENSION Transfer to xx3111			42,950.00	18,710.38 DR
			417,293.70	413,399.60	18,710.38 DR

Fixed Interest Securities (Australian) (72400)CBA Term Deposit (CBA)

01/07/2020	Opening Balance				10,561,619.40 DR
07/02/2021	Interest on Term Deposit		31,320.27		10,592,939.67 DR
12/02/2021	Transfer In Branch 315850127709			300,000.00	10,292,939.67 DR
		0.00	31,320.27	300,000.00	10,292,939.67 DR

Income Tax Payable/Refundable (85000)Income Tax Payable/Refundable (85000)

01/07/2020	Opening Balance				15,179.30 DR
18/10/2020	NETBANK BPAY TAX OFFICE PAYMENTS		1,138.00		16,317.30 DR
10/12/2020	ATO008000014210988 ATO			15,179.30	1,138.00 DR
09/02/2021	NETBANK BPAY TAX OFFICE PAYMENTS		3,344.00		4,482.00 DR
05/05/2021	NETBANK BPAY TAX OFFICE PAYMENTS		4,717.00		9,199.00 DR
30/06/2021	June 2021 PAYGI paid In July 2021		93.00		9,292.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			6,509.85	2,782.15 DR
			9,292.00	21,689.15	2,782.15 DR

PAYGI Payable (89100)PAYGI Payable (89100)

01/07/2020	Opening Balance				13,112.00 CR
13/07/2020	NETBANK BPAY TAX OFFICE PAYMENTS		13,112.00		0.00 DR
30/06/2021	June 2021 PAYGI paid In July 2021			93.00	93.00 CR
			13,112.00	93.00	93.00 CR

Total Debits: 1,396,719.68
Total Credits: 1,396,719.68