

**EA Super Fund
General Ledger**

For The Period 01 July 2017 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Borrowing Cost Amortisation (32000)					
<u>Borrowing Cost Amortisation (32000)</u>					
30/06/2018	Profit and Loss Comparative		840.00		840.00 DR
			840.00		840.00 DR
Borrowing Costs (64001)					
<u>Borrowing Costs (64001)</u>					
30/06/2018	Opening Balance Sheet		4,865.02		4,865.02 DR
			4,865.02		4,865.02 DR

Total Debits: 5,705.02
Total Credits: 0.00

2015 Balance 5705.02
 less 2018 exp 840.00 *
 4865.02
 less 2019 (1216.25)
 less 2020 (1216.25)
 = 2020 balance
 \$2265

* unclear how many years Borrowing Costs have been amortised off if any additional Borrowing Costs have been incurred.

∴ divide 4865.02 / 4

1216.25	2019
1216.25	2020
1216.25	2021
1216.27	2022