

# KJ & AC ST LEDGER SUPERANNUATION FUND

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>MLC Managed Investment (KJACSTLS_MLCMANAGED1)</u>					
30/06/2021	Bring in MLC Distribution			55,752.01	55,752.01 CR
				<b>55,752.01</b>	<b>55,752.01 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Balance MLC Cash Account			200,747.59	200,747.59 CR
				<b>200,747.59</b>	<b>200,747.59 CR</b>
<b>Interest Received (25000)</b>					
<u>MLC Managed Investment - Term Deposits (KJACSTLS_MLCMANAGED1)</u>					
30/06/2021	Record Interest Received and MLC Term Deposits			806.44	806.44 CR
30/06/2021	Record Interest Received and MLC Term Deposits			288.40	1,094.84 CR
				<b>1,094.84</b>	<b>1,094.84 CR</b>
<u>National A/c 47-273-8716 (NAB472738716)</u>					
30/09/2020	Credit Interest			0.33	0.33 CR
31/12/2020	Credit Interest			0.33	0.66 CR
31/03/2021	Credit Interest			0.35	1.01 CR
30/06/2021	Credit Interest			0.37	1.38 CR
				<b>1.38</b>	<b>1.38 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
15/01/2021	INTERNET TRANSFER INTERNET TRANSFER STLEKA 25150		3,190.00		3,190.00 DR
			<b>3,190.00</b>		<b>3,190.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
21/01/2021	ATO008000014364775ATO 012721		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>					
24/06/2021	INTERNET TRANSFER INTERNET TRANSFER inv no 25861		550.00		550.00 DR
			<b>550.00</b>		<b>550.00 DR</b>
<b>Investment Expenses (37500)</b>					
<u>MLC (00014)</u>					
30/06/2021	Bring in MLC Debtors, Creditors and Investment Expenses		9,298.76		9,298.76 DR
			<b>9,298.76</b>		<b>9,298.76 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) St Ledger, Alana Coral - Pension (Account Based Pension 8) (ST ALA00010P)</u>					
30/06/2021	Bring in minimum pensions		20,000.00		20,000.00 DR
			<b>20,000.00</b>		<b>20,000.00 DR</b>
<u>(Pensions Paid) St Ledger, Kerry John - Pension (Pension) (ST KER00001P)</u>					
30/06/2021	Bring in minimum pensions		7,250.00		7,250.00 DR
			<b>7,250.00</b>		<b>7,250.00 DR</b>

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As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Pensions Paid) St Ledger, Kerry John - Pension (Pension) (ST KER00003P)</u>					
30/06/2021	Bring in minimum pensions		12,750.00		12,750.00 DR
			<b>12,750.00</b>		<b>12,750.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021			4,834.58	4,834.58 CR
				<b>4,834.58</b>	<b>4,834.58 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2021	System Member Journals			20,000.00	20,000.00 CR
30/06/2021	System Member Journals			7,250.00	27,250.00 CR
30/06/2021	System Member Journals			12,750.00	40,000.00 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		39,213.48		786.52 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		93,997.75		93,211.23 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		115,921.41		209,132.64 DR
			<b>249,132.64</b>	<b>40,000.00</b>	<b>209,132.64 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) St Ledger, Alana Coral - Pension (Pension) (ST ALA00002P)</u>					
01/07/2020	Opening Balance				573,352.86 CR
01/07/2020	Close Period Journal		573,352.86		0.00 DR
			<b>573,352.86</b>		<b>0.00 DR</b>
<u>(Opening Balance) St Ledger, Alana Coral - Pension (Account Based Pension 4) (ST ALA00005P)</u>					
01/07/2020	Opening Balance				12,198.50 CR
01/07/2020	Close Period Journal		12,198.50		0.00 DR
			<b>12,198.50</b>		<b>0.00 DR</b>
<u>(Opening Balance) St Ledger, Alana Coral - Pension (Account Based Pension 5) (ST ALA00006P)</u>					
01/07/2020	Close Period Journal			528,902.96	528,902.96 CR
				<b>528,902.96</b>	<b>528,902.96 CR</b>
<u>(Opening Balance) St Ledger, Alana Coral - Pension (Account Based Pension 6) (ST ALA00008P)</u>					
01/07/2020	Close Period Journal			45,080.50	45,080.50 CR
				<b>45,080.50</b>	<b>45,080.50 CR</b>
<u>(Opening Balance) St Ledger, Alana Coral - Pension (Account Based Pension 7) (ST ALA00009P)</u>					
01/07/2020	Close Period Journal			54,894.30	54,894.30 CR
				<b>54,894.30</b>	<b>54,894.30 CR</b>
<u>(Opening Balance) St Ledger, Kerry John - Pension (Pension) (ST KER00001P)</u>					
01/07/2020	Opening Balance				230,373.86 CR
01/07/2020	Close Period Journal		17,628.86		212,745.00 CR
			<b>17,628.86</b>		<b>212,745.00 CR</b>
<u>(Opening Balance) St Ledger, Kerry John - Pension (Pension) (ST KER00003P)</u>					
01/07/2020	Opening Balance				568,056.49 CR
01/07/2020	Close Period Journal		58,098.62		509,957.87 CR
			<b>58,098.62</b>		<b>509,957.87 CR</b>

### Transfers In (52850)

# KJ & AC ST LEDGER SUPERANNUATION FUND

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Transfers In) St Ledger, Alana Coral - Accumulation (ST ALA00003A)</u>					
01/07/2020	Opening Balance				106,494.68 CR
01/07/2020	Close Period Journal		106,494.68		0.00 DR
			<b>106,494.68</b>		<b>0.00 DR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) St Ledger, Alana Coral - Pension (Account Based Pension 5) (ST ALA00006P)</u>					
01/07/2020	Opening Balance				29,584.90 DR
01/07/2020	Close Period Journal			29,584.90	0.00 DR
				<b>29,584.90</b>	<b>0.00 DR</b>
<u>(Share of Profit/(Loss)) St Ledger, Alana Coral - Pension (Account Based Pension 6) (ST ALA00008P)</u>					
01/07/2020	Opening Balance				2,508.15 DR
01/07/2020	Close Period Journal			2,508.15	0.00 DR
				<b>2,508.15</b>	<b>0.00 DR</b>
<u>(Share of Profit/(Loss)) St Ledger, Alana Coral - Pension (Account Based Pension 7) (ST ALA00009P)</u>					
01/07/2020	Opening Balance				3,041.73 DR
01/07/2020	Close Period Journal			3,041.73	0.00 DR
				<b>3,041.73</b>	<b>0.00 DR</b>
<u>(Share of Profit/(Loss)) St Ledger, Alana Coral - Pension (Account Based Pension 8) (ST ALA00010P)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			115,921.41	115,921.41 CR
				<b>115,921.41</b>	<b>115,921.41 CR</b>
<u>(Share of Profit/(Loss)) St Ledger, Kerry John - Pension (Pension) (ST KER00001P)</u>					
01/07/2020	Opening Balance				11,868.86 DR
01/07/2020	Close Period Journal			11,868.86	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			39,213.48	39,213.48 CR
				<b>51,082.34</b>	<b>39,213.48 CR</b>
<u>(Share of Profit/(Loss)) St Ledger, Kerry John - Pension (Pension) (ST KER00003P)</u>					
01/07/2020	Opening Balance				28,545.12 DR
01/07/2020	Close Period Journal			28,545.12	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			93,997.75	93,997.75 CR
				<b>122,542.87</b>	<b>93,997.75 CR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) St Ledger, Alana Coral - Pension (Account Based Pension 5) (ST ALA00006P)</u>					
01/07/2020	Opening Balance				27,063.50 DR
01/07/2020	Close Period Journal			27,063.50	0.00 DR
				<b>27,063.50</b>	<b>0.00 DR</b>
<u>(Pensions Paid) St Ledger, Alana Coral - Pension (Account Based Pension 6) (ST ALA00008P)</u>					
01/07/2020	Opening Balance				440.00 DR
01/07/2020	Close Period Journal			440.00	0.00 DR
				<b>440.00</b>	<b>0.00 DR</b>
<u>(Pensions Paid) St Ledger, Alana Coral - Pension (Account Based Pension 7) (ST ALA00009P)</u>					
01/07/2020	Opening Balance				530.00 DR
01/07/2020	Close Period Journal			530.00	0.00 DR
				<b>530.00</b>	<b>0.00 DR</b>

**KJ & AC ST LEDGER SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Pensions Paid) St Ledger, Alana Coral - Pension (Account Based Pension 8) (ST ALA00010P)</u>					
30/06/2021	System Member Journals		20,000.00		20,000.00 DR
			<b>20,000.00</b>		<b>20,000.00 DR</b>
<u>(Pensions Paid) St Ledger, Kerry John - Pension (Pension) (ST KER00001P)</u>					
01/07/2020	Opening Balance				5,760.00 DR
01/07/2020	Close Period Journal			5,760.00	0.00 DR
30/06/2021	System Member Journals		7,250.00		7,250.00 DR
			<b>7,250.00</b>	<b>5,760.00</b>	<b>7,250.00 DR</b>
<u>(Pensions Paid) St Ledger, Kerry John - Pension (Pension) (ST KER00003P)</u>					
01/07/2020	Opening Balance				29,553.50 DR
01/07/2020	Close Period Journal			29,553.50	0.00 DR
30/06/2021	System Member Journals		12,750.00		12,750.00 DR
			<b>12,750.00</b>	<b>29,553.50</b>	<b>12,750.00 DR</b>
<b>Internal Transfers In (56100)</b>					
<u>(Internal Transfers In) St Ledger, Alana Coral - Accumulation (ST ALA00003A)</u>					
01/07/2020	Opening Balance				585,551.36 CR
01/07/2020	Close Period Journal		585,551.36		0.00 DR
01/07/2020	Commutation			528,902.96	528,902.96 CR
01/07/2020	Commutation			45,080.50	573,983.46 CR
01/07/2020	Commutation			54,894.30	628,877.76 CR
			<b>585,551.36</b>	<b>628,877.76</b>	<b>628,877.76 CR</b>
<u>(Internal Transfers In) St Ledger, Alana Coral - Pension (Account Based Pension 5) (ST ALA00006P)</u>					
01/07/2020	Opening Balance				585,551.36 CR
01/07/2020	Close Period Journal		585,551.36		0.00 DR
			<b>585,551.36</b>		<b>0.00 DR</b>
<u>(Internal Transfers In) St Ledger, Alana Coral - Pension (Account Based Pension 6) (ST ALA00008P)</u>					
01/07/2020	Opening Balance				48,028.65 CR
01/07/2020	Close Period Journal		48,028.65		0.00 DR
			<b>48,028.65</b>		<b>0.00 DR</b>
<u>(Internal Transfers In) St Ledger, Alana Coral - Pension (Account Based Pension 7) (ST ALA00009P)</u>					
01/07/2020	Opening Balance				58,466.03 CR
01/07/2020	Close Period Journal		58,466.03		0.00 DR
			<b>58,466.03</b>		<b>0.00 DR</b>
<u>(Internal Transfers In) St Ledger, Alana Coral - Pension (Account Based Pension 8) (ST ALA00010P)</u>					
01/07/2020	New Pension Member			628,877.76	628,877.76 CR
				<b>628,877.76</b>	<b>628,877.76 CR</b>
<b>Internal Transfers Out (57100)</b>					
<u>(Internal Transfers Out) St Ledger, Alana Coral - Pension (Pension) (ST ALA00002P)</u>					
01/07/2020	Opening Balance				573,352.86 DR
01/07/2020	Close Period Journal			573,352.86	0.00 DR
				<b>573,352.86</b>	<b>0.00 DR</b>
<u>(Internal Transfers Out) St Ledger, Alana Coral - Accumulation (ST ALA00003A)</u>					
01/07/2020	Opening Balance				692,046.04 DR
01/07/2020	Close Period Journal			692,046.04	0.00 DR
01/07/2020	New Pension Member		628,877.76		628,877.76 DR

# KJ & AC ST LEDGER SUPERANNUATION FUND

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>628,877.76</b>	<b>692,046.04</b>	<b>628,877.76 DR</b>
	<u>(Internal Transfers Out) St Ledger, Alana Coral - Pension (Account Based Pension 4) (ST ALA00005P)</u>				
01/07/2020	Opening Balance				12,198.50 DR
01/07/2020	Close Period Journal			12,198.50	0.00 DR
				<b>12,198.50</b>	<b>0.00 DR</b>
	<u>(Internal Transfers Out) St Ledger, Alana Coral - Pension (Account Based Pension 5) (ST ALA00006P)</u>				
01/07/2020	Commutation		528,902.96		528,902.96 DR
			<b>528,902.96</b>		<b>528,902.96 DR</b>
	<u>(Internal Transfers Out) St Ledger, Alana Coral - Pension (Account Based Pension 6) (ST ALA00008P)</u>				
01/07/2020	Commutation		45,080.50		45,080.50 DR
			<b>45,080.50</b>		<b>45,080.50 DR</b>
	<u>(Internal Transfers Out) St Ledger, Alana Coral - Pension (Account Based Pension 7) (ST ALA00009P)</u>				
01/07/2020	Commutation		54,894.30		54,894.30 DR
			<b>54,894.30</b>		<b>54,894.30 DR</b>
	<b>Bank Accounts (60400)</b>				
	<u>MLC Cash Account (MLC)</u>				
01/07/2020	Opening Balance				5,081.30 DR
30/06/2021	Bring in minimum pensions			40,000.00	34,918.70 CR
30/06/2021	Record Interest Received and MLC Term Deposits		328,151.20		293,232.50 DR
30/06/2021	Bring in MLC Debtors, Creditors and Investment Expenses			13,886.01	279,346.49 DR
30/06/2021	Bring in MLC Distribution		55,752.01		335,098.50 DR
30/06/2021	Balance MLC Cash Account			18,456.55	316,641.95 DR
			<b>383,903.21</b>	<b>72,342.56</b>	<b>316,641.95 DR</b>
	<u>National A/c 47-273-8716 (NAB472738716)</u>				
01/07/2020	Opening Balance				13,755.33 DR
22/07/2020	INTERNET TRANSFER INTERNET TRANSFER STLEKA inv 24076			550.00	13,205.33 DR
30/09/2020	Credit Interest		0.33		13,205.66 DR
31/12/2020	Credit Interest		0.33		13,205.99 DR
15/01/2021	INTERNET TRANSFER INTERNET TRANSFER STLEKA 25150			3,190.00	10,015.99 DR
21/01/2021	ATO008000014364775ATO 012721		5,032.78		15,048.77 DR
31/03/2021	Credit Interest		0.35		15,049.12 DR
24/06/2021	INTERNET TRANSFER INTERNET TRANSFER inv no 25861			550.00	14,499.12 DR
30/06/2021	Credit Interest		0.37		14,499.49 DR
			<b>5,034.16</b>	<b>4,290.00</b>	<b>14,499.49 DR</b>
	<b>Sundry Debtors (68000)</b>				
	<u>Sundry Debtors (68000)</u>				
01/07/2020	Opening Balance				21,168.52 DR
30/06/2021	Bring in MLC Debtors, Creditors and Investment Expenses		25,434.03		46,602.55 DR
30/06/2021	Bring in MLC Debtors, Creditors and Investment Expenses			21,168.52	25,434.03 DR
			<b>25,434.03</b>	<b>21,168.52</b>	<b>25,434.03 DR</b>
	<b>Fixed Interest Securities (Australian) (72400)</b>				
	<u>MLC Managed Investment - Term Deposits (KJACSTLS_MLCMANAGEDI)</u>				

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## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Opening Balance				327,056.36 DR
30/06/2021	Record Interest Received and MLC Term Deposits		285,271.48		612,327.84 DR
30/06/2021	Record Interest Received and MLC Term Deposits			327,056.36	285,271.48 DR
30/06/2021	Record Interest Received and MLC Term Deposits			285,271.48	0.00 DR
		<b>0.00</b>	<b>285,271.48</b>	<b>612,327.84</b>	<b>0.00 DR</b>

### **Managed Investments (Australian) (74700)**

#### MLC Managed Investment (KJACSTLS\_MLCMANAGED1)

01/07/2020	Opening Balance				980,741.32 DR
30/06/2021	Balance MLC Cash Account		18,456.55		999,197.87 DR
30/06/2021	Balance MLC Cash Account		200,747.59		1,199,945.46 DR
		<b>0.00</b>	<b>219,204.14</b>		<b>1,199,945.46 DR</b>

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

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

01/07/2020	Opening Balance				5,291.78 DR
21/01/2021	ATO008000014364775ATO 012721			5,291.78	0.00 DR
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021		4,834.58		4,834.58 DR
			<b>4,834.58</b>	<b>5,291.78</b>	<b>4,834.58 DR</b>

### **Sundry Creditors (88000)**

#### Sundry Creditors (88000)

01/07/2020	Opening Balance				1,513.98 CR
22/07/2020	INTERNET TRANSFER INTERNET TRANSFER STLEKA inv 24076		550.00		963.98 CR
30/06/2021	Bring in MLC Debtors, Creditors and Investment Expenses		963.98		0.00 DR
30/06/2021	Bring in MLC Debtors, Creditors and Investment Expenses			642.24	642.24 CR
			<b>1,513.98</b>	<b>642.24</b>	<b>642.24 CR</b>

**Total Debits: 4,570,752.42**

**Total Credits: 4,570,752.42**