

The Chounding Family Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Chounding, Kim - Accumulation (CHOKIM00003A)</u>					
08/02/2022	Kimtastic			1,500.00	1,500.00 CR
02/05/2022	Kimtastic			2,100.00	3,600.00 CR
29/06/2022	Kimtastic			8,520.00	12,120.00 CR
30/06/2022	Split Contributions			27,427.99	39,547.99 CR
				39,547.99	39,547.99 CR
<u>(Contributions) Chounding, Mark - Accumulation (CHOMAR00001A)</u>					
08/02/2022	Kimtastic			2,145.22	2,145.22 CR
02/05/2022	Kimtastic			1,838.76	3,983.98 CR
29/06/2022	Kimtastic			9,393.98	13,377.96 CR
				13,377.96	13,377.96 CR
<u>(Contributions) Chounding, Robynne - Accumulation (CHOROB00023A)</u>					
08/02/2022	Kimtastic			1,500.00	1,500.00 CR
02/05/2022	Kimtastic			2,100.00	3,600.00 CR
29/06/2022	Kimtastic			8,520.00	12,120.00 CR
30/06/2022	Split Contributions			27,427.99	39,547.99 CR
				39,547.99	39,547.99 CR
Interest Received (25000)					
<u>Sandhurst Select Mortgage Fund A/c (No.123066151) (BBL123066151)</u>					
01/07/2021	Interest			543.01	543.01 CR
01/10/2021	Interest			448.43	991.44 CR
01/01/2022	Interest			389.72	1,381.16 CR
01/04/2022	Interest			381.58	1,762.74 CR
				1,762.74	1,762.74 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
06/12/2021	CAS Fees		1,870.00		1,870.00 DR
21/12/2021	CAS Fees		145.00		2,015.00 DR
04/01/2022	CAS Fees		1,925.00		3,940.00 DR
			3,940.00		3,940.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
05/08/2021	ATO		259.00		259.00 DR
22/12/2021	ATO		259.00		518.00 DR
			518.00		518.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Chounding, Kim - Pension (Account Based Pension 4) (CHOKIM00021P)</u>					
24/06/2022	Pension		14,000.00		14,000.00 DR
			14,000.00		14,000.00 DR
<u>(Pensions Paid) Chounding, Robynne - Pension (Account Based Pension 3) (CHOROB00024P)</u>					
24/06/2022	Pension		14,000.00		14,000.00 DR
			14,000.00		14,000.00 DR
Income Tax Expense (48500)					

The Chounding Family Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		10,026.75		10,026.75 DR
			10,026.75		10,026.75 DR
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
08/02/2022	System Member Journals		1,275.00		1,275.00 DR
08/02/2022	System Member Journals		1,275.00		2,550.00 DR
08/02/2022	System Member Journals		1,823.44		4,373.44 DR
02/05/2022	System Member Journals		1,785.00		6,158.44 DR
02/05/2022	System Member Journals		1,785.00		7,943.44 DR
02/05/2022	System Member Journals		1,562.95		9,506.39 DR
24/06/2022	System Member Journals			14,000.00	4,493.61 CR
24/06/2022	System Member Journals			14,000.00	18,493.61 CR
29/06/2022	System Member Journals		7,984.88		10,508.73 CR
29/06/2022	System Member Journals		7,242.00		3,266.73 CR
29/06/2022	System Member Journals		7,242.00		3,975.27 DR
30/06/2022	System Member Journals		25,120.99		29,096.26 DR
30/06/2022	System Member Journals		25,120.99		54,217.25 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			5.13	54,212.12 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			736.61	53,475.51 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			5.12	53,470.39 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			741.20	52,729.19 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			805.34	51,923.85 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			401.86	51,521.99 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		0.96		51,522.95 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		0.97		51,523.92 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		152.13		51,676.05 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		75.88		51,751.93 DR
			82,447.19	30,695.26	51,751.93 DR
<u>Opening Balance (50010)</u>					
<u>(Opening Balance) Chounding, Kim - Accumulation (CHOKIM00003A)</u>					
01/07/2021	Opening Balance				108,925.66 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			21,318.78	130,244.44 CR
30/06/2022					130,244.44 CR
			0.00	21,318.78	130,244.44 CR
<u>(Opening Balance) Chounding, Mark - Accumulation (CHOMAR00001A)</u>					
01/07/2021	Opening Balance				150,465.66 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		9,358.85		141,106.81 CR
			9,358.85		141,106.81 CR
<u>(Opening Balance) Chounding, Peter - Accumulation (CHOPET00002A)</u>					
01/07/2021	Opening Balance				70,583.99 CR

The Chounding Family Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Fund ledger balance forward at 01/07/2021			320.32	70,904.31 CR
				320.32	70,904.31 CR
<u>(Opening Balance) Chounding, Robynne - Accumulation (CHOROB00023A)</u>					
01/07/2021	Opening Balance				109,750.65 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			21,322.53	131,073.18 CR
				21,322.53	131,073.18 CR
Contributions (52420)					
<u>(Contributions) Chounding, Kim - Accumulation (CHOKIM00003A)</u>					
01/07/2021	Opening Balance				25,000.00 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		25,000.00		0.00 DR
08/02/2022	System Member Journals			1,500.00	1,500.00 CR
02/05/2022	System Member Journals			2,100.00	3,600.00 CR
29/06/2022	System Member Journals			8,520.00	12,120.00 CR
30/06/2022	System Member Journals			27,427.99	39,547.99 CR
			25,000.00	39,547.99	39,547.99 CR
<u>(Contributions) Chounding, Mark - Accumulation (CHOMAR00001A)</u>					
08/02/2022	System Member Journals			2,145.22	2,145.22 CR
02/05/2022	System Member Journals			1,838.76	3,983.98 CR
29/06/2022	System Member Journals			9,393.98	13,377.96 CR
				13,377.96	13,377.96 CR
<u>(Contributions) Chounding, Robynne - Accumulation (CHOROB00023A)</u>					
01/07/2021	Opening Balance				25,000.00 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		25,000.00		0.00 DR
08/02/2022	System Member Journals			1,500.00	1,500.00 CR
02/05/2022	System Member Journals			2,100.00	3,600.00 CR
29/06/2022	System Member Journals			8,520.00	12,120.00 CR
30/06/2022	System Member Journals			27,427.99	39,547.99 CR
			25,000.00	39,547.99	39,547.99 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Chounding, Kim - Accumulation (CHOKIM00003A)</u>					
01/07/2021	Opening Balance				627.77 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		627.77		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		5.13		5.13 DR
			632.90		5.13 DR
<u>(Share of Profit/(Loss)) Chounding, Kim - Pension (Account Based Pension 4) (CHOKIM00021P)</u>					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		736.61		736.61 DR
			736.61		736.61 DR
<u>(Share of Profit/(Loss)) Chounding, Mark - Accumulation (CHOMAR00001A)</u>					
01/07/2021	Opening Balance				812.35 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		812.35		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		805.34		805.34 DR
			1,617.69		805.34 DR

The Chounding Family Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Chounding, Peter - Accumulation (CHOPET00002A)</u>					
01/07/2021	Opening Balance				405.84 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		405.84		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		401.86		401.86 DR
			807.70		401.86 DR
<u>(Share of Profit/(Loss)) Chounding, Robynne - Accumulation (CHOROB00023A)</u>					
01/07/2021	Opening Balance				632.52 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		632.52		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		5.12		5.12 DR
			637.64		5.12 DR
<u>(Share of Profit/(Loss)) Chounding, Robynne - Pension (Account Based Pension 3) (CHOROB00024P)</u>					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		741.20		741.20 DR
			741.20		741.20 DR
<u>Income Tax (53330)</u>					
<u>(Income Tax) Chounding, Kim - Accumulation (CHOKIM00003A)</u>					
01/07/2021	Opening Balance				56.99 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			56.99	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			0.96	0.96 CR
				57.95	0.96 CR
<u>(Income Tax) Chounding, Mark - Accumulation (CHOMAR00001A)</u>					
01/07/2021	Opening Balance				171.20 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			171.20	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			152.13	152.13 CR
				323.33	152.13 CR
<u>(Income Tax) Chounding, Peter - Accumulation (CHOPET00002A)</u>					
01/07/2021	Opening Balance				85.52 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			85.52	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			75.88	75.88 CR
				161.40	75.88 CR
<u>(Income Tax) Chounding, Robynne - Accumulation (CHOROB00023A)</u>					
01/07/2021	Opening Balance				57.99 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			57.99	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			0.97	0.97 CR
				58.96	0.97 CR
<u>Contributions Tax (53800)</u>					
<u>(Contributions Tax) Chounding, Kim - Accumulation (CHOKIM00003A)</u>					
01/07/2021	Opening Balance				3,750.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			3,750.00	0.00 DR
08/02/2022	System Member Journals		225.00		225.00 DR
02/05/2022	System Member Journals		315.00		540.00 DR

The Chounding Family Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
29/06/2022	System Member Journals		1,278.00		1,818.00 DR
30/06/2022	System Member Journals		2,307.00		4,125.00 DR
			4,125.00	3,750.00	4,125.00 DR
<u>(Contributions Tax) Chounding, Mark - Accumulation (CHOMAR00001A)</u>					
08/02/2022	System Member Journals		321.78		321.78 DR
02/05/2022	System Member Journals		275.81		597.59 DR
29/06/2022	System Member Journals		1,409.10		2,006.69 DR
			2,006.69		2,006.69 DR
<u>(Contributions Tax) Chounding, Robynne - Accumulation (CHOROB00023A)</u>					
01/07/2021	Opening Balance				3,750.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			3,750.00	0.00 DR
08/02/2022	System Member Journals		225.00		225.00 DR
02/05/2022	System Member Journals		315.00		540.00 DR
29/06/2022	System Member Journals		1,278.00		1,818.00 DR
30/06/2022	System Member Journals		2,307.00		4,125.00 DR
			4,125.00	3,750.00	4,125.00 DR
Members Expenses (54050)					
<u>(Members Expenses) Chounding, Kim - Accumulation (CHOKIM00003A)</u>					
01/07/2021	Opening Balance				502.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			502.00	0.00 DR
				502.00	0.00 DR
<u>(Members Expenses) Chounding, Robynne - Accumulation (CHOROB00023A)</u>					
01/07/2021	Opening Balance				502.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			502.00	0.00 DR
				502.00	0.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Chounding, Kim - Pension (Account Based Pension 4) (CHOKIM00021P)</u>					
24/06/2022	System Member Journals		14,000.00		14,000.00 DR
			14,000.00		14,000.00 DR
<u>(Pensions Paid) Chounding, Robynne - Pension (Account Based Pension 3) (CHOROB00024P)</u>					
24/06/2022	System Member Journals		14,000.00		14,000.00 DR
			14,000.00		14,000.00 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Chounding, Mark - Accumulation (CHOMAR00001A)</u>					
01/07/2021	Opening Balance				10,000.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			10,000.00	0.00 DR
				10,000.00	0.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Chounding, Kim - Pension (Account Based Pension 4) (CHOKIM00021P)</u>					
01/07/2021	New Pension Member			130,244.44	130,244.44 CR
				130,244.44	130,244.44 CR
<u>(Internal Transfers In) Chounding, Robynne - Pension (Account Based Pension 3) (CHOROB00024P)</u>					
01/07/2021	New Pension Member			131,073.18	131,073.18 CR

The Chounding Family Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
				131,073.18	131,073.18 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Chounding, Kim - Accumulation (CHOKIM00003A)</u>					
01/07/2021	New Pension Member		130,244.44		130,244.44 DR
			130,244.44		130,244.44 DR
<u>(Internal Transfers Out) Chounding, Robynne - Accumulation (CHOROB00023A)</u>					
01/07/2021	New Pension Member		131,073.18		131,073.18 DR
			131,073.18		131,073.18 DR
Bank Accounts (60400)					
<u>Sandhurst Select Mortgage Fund A/c (No.123066151) (BBL123066151)</u>					
01/07/2021	Opening Balance				471,783.09 DR
01/07/2021	Interest		543.01		472,326.10 DR
28/07/2021	ATO			2,572.00	469,754.10 DR
29/07/2021	Kimtastic		13,912.00		483,666.10 DR
05/08/2021	ATO		1,053.80		484,719.90 DR
01/10/2021	Interest		448.43		485,168.33 DR
28/10/2021	ATO			2,372.00	482,796.33 DR
06/12/2021	CAS Fees			1,870.00	480,926.33 DR
21/12/2021	CAS Fees			145.00	480,781.33 DR
22/12/2021	ATO		2,157.30		482,938.63 DR
01/01/2022	Interest		389.72		483,328.35 DR
04/01/2022	CAS Fees			1,925.00	481,403.35 DR
08/02/2022	Kimtastic		1,500.00		482,903.35 DR
08/02/2022	Kimtastic		1,500.00		484,403.35 DR
08/02/2022	Kimtastic		2,145.22		486,548.57 DR
28/02/2022	ATO			2,372.00	484,176.57 DR
01/04/2022	Interest		381.58		484,558.15 DR
08/04/2022	ATO			1,158.00	483,400.15 DR
02/05/2022	Kimtastic		1,838.76		485,238.91 DR
02/05/2022	Kimtastic		2,100.00		487,338.91 DR
02/05/2022	Kimtastic		2,100.00		489,438.91 DR
24/06/2022	Pension			14,000.00	475,438.91 DR
24/06/2022	Pension			14,000.00	461,438.91 DR
29/06/2022	Kimtastic		67,377.96		528,816.87 DR
			97,447.78	40,414.00	528,816.87 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				3,729.10 DR
01/07/2021	Fund ledger balance forward at 01/07/2021		10,288.00		14,017.10 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			10,288.00	3,729.10 DR
05/08/2021	ATO			1,312.80	2,416.30 DR
28/10/2021	ATO		2,372.00		4,788.30 DR
22/12/2021	ATO			2,416.30	2,372.00 DR
28/02/2022	ATO		2,372.00		4,744.00 DR
08/04/2022	ATO		1,158.00		5,902.00 DR

The Chounding Family Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	June 2022 PAYGI paid in 2023		1,967.00		7,869.00 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			10,026.75	2,157.75 CR
			18,157.00	24,043.85	2,157.75 CR
PAYG Payable (86000)					
	<u>PAYG Payable (86000)</u>				
01/07/2021	Opening Balance				2,572.00 CR
28/07/2021	ATO		2,572.00		0.00 DR
30/06/2022	June 2022 PAYGI paid in 2023			1,967.00	1,967.00 CR
			2,572.00	1,967.00	1,967.00 CR
ATO Integrated Client Account (86100)					
	<u>ATO Integrated Client Account (86100)</u>				
01/07/2021	Opening Balance				388.55 DR
					388.55 DR
Migration Suspense Account (89990)					
	<u>Migration Suspense Account (89990)</u>				
29/07/2021	Kimtastic			13,912.00	13,912.00 CR
29/06/2022	Kimtastic			40,943.98	54,855.98 CR
30/06/2022	Split Contributions		54,855.98		0.00 DR
			54,855.98	54,855.98	0.00 DR
Member Data Clearing Account (94920)					
	<u>Member Data Clearing Account (94920)</u>				
30/06/2022					0.00 DR
			0.00		0.00 DR
Total Debits: 662,071.60					
Total Credits: 662,071.60					