Clarke McEwan
CERTIFIED PRACTISING ACCOUNTANTS

JOURNAL D

Client: WHATEVA SUPER FUND

Period: 30/6/21 **Page No:**

(1)	Interest + Charges	37900	23433	84		
	BOQ Variable Mortgage	89501			23433	84
	take up interest on mortgage					(P)
(2)	Accountancy	30100			495	-
	Auditors fees	30700	495	-		
	Reallocate audit fees					(P)
(3)	PAYG Instalments paid	85000	14,988	-		
	GST Payable	84000			14,988	-
	reallocate PAYG Instalments from BAS pmts					(P)
(4)	Depn expense	334004	14735	-		
	Accum Depn	77250			14,735	-
	Take up depn expense					(P)
(5)	Amortisation of borrowing costs	32701	150			
	Borrowing costs	64101			150	-
	Amortisation of borrowing costs					(P)
(6)	Depn	324/004	46	-		
	Accum Depn	77250			46	-
	Depn on Capital items					(P)
(7)	Rental Income	28000			8250	-
	Sundry Debtors	68000	8250	-		
	June rent paid in July					(P)
(8)						