

The Super Hazzardous Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Hazzard, Callum - Accumulation (HAZCAL00001A)</u>					
23/06/2021	CAL - CONT			10,000.00	10,000.00 CR
				10,000.00	10,000.00 CR
<u>(Contributions) Hazzard, Jocelyn - Accumulation (HAZJOC00001A)</u>					
23/06/2021	JOSS - CONT			10,000.00	10,000.00 CR
				10,000.00	10,000.00 CR
Interest Received (25000)					
<u>Suncorp Business Saver (MET609367535)</u>					
31/07/2020	INTEREST			0.87	0.87 CR
31/08/2020	INTEREST			0.94	1.81 CR
30/09/2020	INTEREST			2.34	4.15 CR
31/10/2020	INTEREST			5.11	9.26 CR
30/11/2020	INTEREST			5.27	14.53 CR
31/12/2020	INTEREST			5.27	19.80 CR
31/01/2021	INTEREST			5.87	25.67 CR
28/02/2021	INTEREST			5.48	31.15 CR
31/03/2021	INTEREST			4.30	35.45 CR
30/04/2021	INTEREST			4.13	39.58 CR
31/05/2021	INTEREST			4.09	43.67 CR
30/06/2021	INTEREST			5.86	49.53 CR
				49.53	49.53 CR
Property Income (28000)					
<u>81 Princess Street, Bundaberg East QLD, Australia (81pri)</u>					
05/08/2020	RENT			2,400.00	2,400.00 CR
07/09/2020	RENT			3,000.00	5,400.00 CR
25/09/2020	RENT			2,400.00	7,800.00 CR
08/10/2020	RENT			2,400.00	10,200.00 CR
26/10/2020	RENT			935.00	11,135.00 CR
09/11/2020	RENT			3,275.00	14,410.00 CR
30/11/2020	RENT			2,620.00	17,030.00 CR
29/12/2020	RENT			2,620.00	19,650.00 CR
22/02/2021	RENT			2,620.00	22,270.00 CR
25/03/2021	RENT			3,275.00	25,545.00 CR
01/06/2021	RENT			2,620.00	28,165.00 CR
01/06/2021	RENT			3,275.00	31,440.00 CR
01/06/2021	RENT			2,620.00	34,060.00 CR
22/06/2021	RENT			17,030.00	51,090.00 CR
				51,090.00	51,090.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
01/07/2020	DGZ		1,210.00		1,210.00 DR
07/12/2020	DGZ		1,650.00		2,860.00 DR
30/06/2021	SPLIT FEES			803.00	2,057.00 DR
			2,860.00	803.00	2,057.00 DR

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Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
30/11/2020	FEEs		198.00		198.00 DR
30/06/2021	SPLIT FEES		198.00		396.00 DR
			396.00		396.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
21/04/2021	ATO		518.00		518.00 DR
			518.00		518.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2021	SPLIT FEES		550.00		550.00 DR
			550.00		550.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
07/12/2020	ASIC		273.00		273.00 DR
30/06/2021	SPLIT FEES		55.00		328.00 DR
			328.00		328.00 DR
Property Expenses - Interest on Loans (42010)					
<u>81 Princess Street, Bundaberg East QLD, Australia (81pri)</u>					
30/06/2021	RECORD INTEREST ON LOAN		11,986.66		11,986.66 DR
			11,986.66		11,986.66 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		8,295.60		8,295.60 DR
			8,295.60		8,295.60 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
23/06/2021	System Member Journals		8,500.00		8,500.00 DR
23/06/2021	System Member Journals		8,500.00		17,000.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		20,575.10		37,575.10 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		14,728.77		52,303.87 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			3,086.28	49,217.59 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			2,209.32	47,008.27 DR
			52,303.87	5,295.60	47,008.27 DR
Opening Balance (50010)					
<u>(Opening Balance) Hazzard, Callum - Accumulation (HAZCAL00001A)</u>					
01/07/2020	Close Period Journal			90,453.03	90,453.03 CR
				90,453.03	90,453.03 CR
<u>(Opening Balance) Hazzard, Jocelyn - Accumulation (HAZJOC00001A)</u>					
01/07/2020	Close Period Journal			64,707.77	64,707.77 CR
				64,707.77	64,707.77 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (52420)					
<u>(Contributions) Hazzard, Callum - Accumulation (HAZCAL00001A)</u>					
01/07/2020	Opening Balance				3,740.10 CR
01/07/2020	Close Period Journal		3,740.10		0.00 DR
23/06/2021	System Member Journals			10,000.00	10,000.00 CR
			3,740.10	10,000.00	10,000.00 CR
<u>(Contributions) Hazzard, Jocelyn - Accumulation (HAZJOC00001A)</u>					
01/07/2020	Opening Balance				2,790.10 CR
01/07/2020	Close Period Journal		2,790.10		0.00 DR
23/06/2021	System Member Journals			10,000.00	10,000.00 CR
			2,790.10	10,000.00	10,000.00 CR
Transfers In (52850)					
<u>(Transfers In) Hazzard, Callum - Accumulation (HAZCAL00001A)</u>					
01/07/2020	Opening Balance				94,500.00 CR
01/07/2020	Close Period Journal		94,500.00		0.00 DR
			94,500.00		0.00 DR
<u>(Transfers In) Hazzard, Jocelyn - Accumulation (HAZJOC00001A)</u>					
01/07/2020	Opening Balance				68,000.00 CR
01/07/2020	Close Period Journal		68,000.00		0.00 DR
			68,000.00		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Hazzard, Callum - Accumulation (HAZCAL00001A)</u>					
01/07/2020	Opening Balance				8,018.88 DR
01/07/2020	Close Period Journal			8,018.88	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			20,575.10	20,575.10 CR
				28,593.98	20,575.10 CR
<u>(Share of Profit/(Loss)) Hazzard, Jocelyn - Accumulation (HAZJOC00001A)</u>					
01/07/2020	Opening Balance				6,285.23 DR
01/07/2020	Close Period Journal			6,285.23	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			14,728.77	14,728.77 CR
				21,014.00	14,728.77 CR
Income Tax (53330)					
<u>(Income Tax) Hazzard, Callum - Accumulation (HAZCAL00001A)</u>					
01/07/2020	Opening Balance				792.83 CR
01/07/2020	Close Period Journal		792.83		0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		3,086.28		3,086.28 DR
			3,879.11		3,086.28 DR
<u>(Income Tax) Hazzard, Jocelyn - Accumulation (HAZJOC00001A)</u>					
01/07/2020	Opening Balance				621.42 CR
01/07/2020	Close Period Journal		621.42		0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		2,209.32		2,209.32 DR
			2,830.74		2,209.32 DR
Contributions Tax (53800)					

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<u>(Contributions Tax) Hazzard, Callum - Accumulation (HAZCAL00001A)</u>					
01/07/2020	Opening Balance				561.02 DR
01/07/2020	Close Period Journal			561.02	0.00 DR
23/06/2021	System Member Journals		1,500.00		1,500.00 DR
			1,500.00	561.02	1,500.00 DR
<u>(Contributions Tax) Hazzard, Jocelyn - Accumulation (HAZJOC00001A)</u>					
01/07/2020	Opening Balance				418.52 DR
01/07/2020	Close Period Journal			418.52	0.00 DR
23/06/2021	System Member Journals		1,500.00		1,500.00 DR
			1,500.00	418.52	1,500.00 DR
Bank Accounts (60400)					
<u>Suncorp Everyday Account 609367489 (MET609367489)</u>					
01/07/2020	Opening Balance				94.08 DR
01/07/2020	TRANSFER		1,210.00		1,304.08 DR
01/07/2020	DGZ			1,210.00	94.08 DR
05/08/2020	RENT		2,400.00		2,494.08 DR
07/09/2020	TRANSFER [TRANSFER]			186.18	2,307.90 DR
25/09/2020	TRANSFER			2,200.00	107.90 DR
30/11/2020	TRANSFER		198.00		305.90 DR
30/11/2020	FEES			198.00	107.90 DR
07/12/2020	TRANSFER		1,650.00		1,757.90 DR
07/12/2020	TRANSFER		273.00		2,030.90 DR
07/12/2020	DGZ			1,650.00	380.90 DR
07/12/2020	ASIC			273.00	107.90 DR
21/04/2021	TRANSFER		1,546.10		1,654.00 DR
21/04/2021	ATO			1,546.10	107.90 DR
01/06/2021	RENT		2,620.00		2,727.90 DR
15/06/2021	TRANSFER			2,620.00	107.90 DR
23/06/2021	JOSS - CONT		10,000.00		10,107.90 DR
23/06/2021	CAL - CONT		10,000.00		20,107.90 DR
28/06/2021	TRANSFER			19,000.00	1,107.90 DR
			29,897.10	28,883.28	1,107.90 DR
<u>Suncorp Business Saver (MET609367535)</u>					
01/07/2020	Opening Balance				3,050.13 DR
01/07/2020	TRANSFER			1,210.00	1,840.13 DR
14/07/2020	REFUND - HIGHLAND FERGLAW		371.88		2,212.01 DR
31/07/2020	INTEREST		0.87		2,212.88 DR
31/08/2020	INTEREST		0.94		2,213.82 DR
07/09/2020	TRANSFER [TRANSFER]		186.18		2,400.00 DR
07/09/2020	RENT		3,000.00		5,400.00 DR
25/09/2020	RENT		2,400.00		7,800.00 DR
25/09/2020	TRANSFER		2,200.00		10,000.00 DR
30/09/2020	INTEREST		2.34		10,002.34 DR
08/10/2020	RENT		2,400.00		12,402.34 DR
26/10/2020	RENT		935.00		13,337.34 DR
31/10/2020	INTEREST		5.11		13,342.45 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
09/11/2020	RENT		3,275.00		16,617.45 DR
30/11/2020	TRANSFER			198.00	16,419.45 DR
30/11/2020	RENT		2,620.00		19,039.45 DR
30/11/2020	INTEREST		5.27		19,044.72 DR
07/12/2020	TRANSFER			1,650.00	17,394.72 DR
07/12/2020	TRANSFER			273.00	17,121.72 DR
29/12/2020	RENT		2,620.00		19,741.72 DR
31/12/2020	INTEREST		5.27		19,746.99 DR
31/01/2021	INTEREST		5.87		19,752.86 DR
22/02/2021	RENT		2,620.00		22,372.86 DR
28/02/2021	INTEREST		5.48		22,378.34 DR
25/03/2021	RENT		3,275.00		25,653.34 DR
31/03/2021	INTEREST		4.30		25,657.64 DR
21/04/2021	TRANSFER			1,546.10	24,111.54 DR
30/04/2021	INTEREST		4.13		24,115.67 DR
31/05/2021	INTEREST		4.09		24,119.76 DR
01/06/2021	RENT		2,620.00		26,739.76 DR
01/06/2021	RENT		3,275.00		30,014.76 DR
15/06/2021	TRANSFER		2,620.00		32,634.76 DR
22/06/2021	RENT		17,030.00		49,664.76 DR
28/06/2021	LOAN REPAY			28,072.00	21,592.76 DR
28/06/2021	TRANSFER		19,000.00		40,592.76 DR
30/06/2021	INTEREST		5.86		40,598.62 DR
			70,497.59	32,949.10	40,598.62 DR
Formation Expenses (64000)					
<u>Formation Expenses (64000)</u>					
01/07/2020	Opening Balance				1,210.00 DR
					1,210.00 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2020	Opening Balance				371.88 DR
14/07/2020	REFUND - HIGHLAND FERGLAW			371.88	0.00 DR
				371.88	0.00 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>81 Princess Street, Bundaberg East QLD, Australia (81pri1)</u>					
01/07/2020	Opening Balance	1.00			390,000.00 DR
		1.00			390,000.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				1,028.10 CR
21/04/2021	ATO		1,028.10		0.00 DR
30/06/2021	BRING IN JUNE 21 INSTALMENT		257.00		257.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			8,295.60	8,038.60 CR
			1,285.10	8,295.60	8,038.60 CR
Limited Recourse Borrowing Arrangements (85500)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>81 Princess Street, Bundaberg East QLD, Australia (81pri)</u>					
01/07/2020	Opening Balance				240,000.00 CR
28/06/2021	LOAN REPAY		28,072.00		211,928.00 CR
30/06/2021	RECORD INTEREST ON LOAN			11,986.66	223,914.66 CR
			28,072.00	11,986.66	223,914.66 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
30/06/2021	BRING IN JUNE 21 INSTALMENT			257.00	257.00 CR
				257.00	257.00 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2020	Opening Balance				1,462.81 DR
					1,462.81 DR
Total Debits:	385,729.97				
Total Credits:	385,729.97				