

MCMM Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Corrigan, Tamara Ann - Accumulation (CORTAM00001A)</u>					
30/06/2021	director super cont			27,500.00	27,500.00 CR
				27,500.00	27,500.00 CR
<u>(Contributions) Menzies, Ian Glen - Accumulation (MENIAN00002A)</u>					
30/06/2021	director super cont			27,500.00	27,500.00 CR
				27,500.00	27,500.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$850,000.000000 (Net Asset Value) - 1.000000 Units on hand (210da)			1,655.60	1,655.60 CR
				1,655.60	1,655.60 CR
Interest Received (25000)					
<u>Suncorp Business Saver Account (MET506103120)</u>					
31/07/2020	Interest			41.00	41.00 CR
31/08/2020	Interest			40.36	81.36 CR
30/09/2020	Interest			37.94	119.30 CR
31/10/2020	interest			38.81	158.11 CR
30/11/2020	interest			30.47	188.58 CR
31/12/2020	Interest			26.56	215.14 CR
31/01/2021	Interest			26.26	241.40 CR
28/02/2021	Interest			23.46	264.86 CR
31/03/2021	Interest			16.09	280.95 CR
30/04/2021	Interest			11.49	292.44 CR
31/05/2021	Interest			10.87	303.31 CR
30/06/2021	Interest			10.32	313.63 CR
				313.63	313.63 CR
Property Income (28000)					
<u>210 Days Road, Grange QLD, Australia (210da)</u>					
01/07/2020	Reverse 2020 trade debtors		3,161.20		3,161.20 DR
01/07/2020	Reverse 2020 trade debtors		7,695.33		10,856.53 DR
14/07/2020	Mitchell			267.80	10,588.73 DR
14/07/2020	Mitchell			917.85	9,670.88 DR
24/07/2020	Vibe			4,663.84	5,007.04 DR
04/08/2020	Mitchell			178.54	4,828.50 DR
04/08/2020	Mitchell			611.91	4,216.59 DR
19/08/2020	Vibe			4,663.84	447.25 CR
20/08/2020	Mitchell			446.34	893.59 CR
20/08/2020	Mitchell			1,529.75	2,423.34 CR
10/09/2020	Mitchell			446.34	2,869.68 CR
10/09/2020	Mitchell			1,529.75	4,399.43 CR
16/09/2020	Vibe			4,793.06	9,192.49 CR
08/10/2020	Mitchell			446.34	9,638.83 CR
08/10/2020	Mitchell			1,658.98	11,297.81 CR
16/10/2020	Vibe			4,663.84	15,961.65 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
10/11/2020	Mitchell			1,676.77	17,638.42 CR
10/11/2020	Mitchell			446.34	18,084.76 CR
16/11/2020	Vibe			4,663.84	22,748.60 CR
07/12/2020	Mitchell			446.34	23,194.94 CR
07/12/2020	Mitchell			1,529.75	24,724.69 CR
14/12/2020	Vibe - Water			161.72	24,886.41 CR
16/12/2020	Vibe			4,663.84	29,550.25 CR
11/01/2021	Mitchell			1,529.75	31,080.00 CR
11/01/2021	Mitchell			446.34	31,526.34 CR
18/01/2021	Vibe			4,663.84	36,190.18 CR
08/02/2021	Mitchell			1,529.75	37,719.93 CR
08/02/2021	Mitchell			446.34	38,166.27 CR
15/02/2021	Vibe			4,663.84	42,830.11 CR
08/03/2021	Vibe - water			154.71	42,984.82 CR
08/03/2021	Mitchell			1,684.46	44,669.28 CR
08/03/2021	Mitchell			446.34	45,115.62 CR
16/03/2021	Vibe			4,663.84	49,779.46 CR
09/04/2021	Mitchell			446.34	50,225.80 CR
09/04/2021	Mitchell			1,529.75	51,755.55 CR
16/04/2021	Vibe			4,663.84	56,419.39 CR
13/05/2021	Mitchell			446.34	56,865.73 CR
13/05/2021	Mitchell			1,529.75	58,395.48 CR
17/05/2021	Vibe			4,663.84	63,059.32 CR
07/06/2021	Mitchell			446.34	63,505.66 CR
07/06/2021	Mitchell			1,529.75	65,035.41 CR
16/06/2021	Vibe			4,663.84	69,699.25 CR
30/06/2021	Record 2021 Trade Debtors			3,265.90	72,965.15 CR
30/06/2021	Record 2021 Trade Debtors			7,695.33	80,660.48 CR
			10,856.53	91,517.01	80,660.48 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
24/12/2020	HW One		2,562.50		2,562.50 DR
			2,562.50		2,562.50 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
16/02/2021	ASIC		52.00		52.00 DR
16/02/2021	ASIC fees		273.00		325.00 DR
			325.00		325.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
24/05/2021	2020 tax liability		259.00		259.00 DR
			259.00		259.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2020	Bank Fees		25.00		25.00 DR
01/08/2020	Bank Fees		25.00		50.00 DR

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01/09/2020	Bank Fees		25.00		75.00 DR
30/09/2020	Bank fee		10.00		85.00 DR
01/10/2020	Bank Fees		25.00		110.00 DR
16/10/2020	Bank fee		10.00		120.00 DR
01/11/2020	Bank Fees		25.00		145.00 DR
30/11/2020	Bank fee		10.00		155.00 DR
01/12/2020	Bank Fees		25.00		180.00 DR
31/12/2020	Bank fees		10.00		190.00 DR
01/01/2021	Bank Fees		25.00		215.00 DR
31/01/2021	Bank fee		10.00		225.00 DR
01/02/2021	Bank Fees		25.00		250.00 DR
16/02/2021	Adjustment to loan fees			143.16	106.84 DR
28/02/2021	Bank fee		10.00		116.84 DR
01/03/2021	Bank Fees		25.00		141.84 DR
31/03/2021	Bank fee		10.00		151.84 DR
01/04/2021	Bank Fees		25.00		176.84 DR
30/04/2021	Bank fee		10.00		186.84 DR
01/05/2021	Bank Fees		25.00		211.84 DR
31/05/2021	Bank fee		10.00		221.84 DR
01/06/2021	Bank Fees		25.00		246.84 DR
30/06/2021	Bank fee		10.00		256.84 DR
			400.00	143.16	256.84 DR
Borrowing Costs (31600)					
<u>Borrowing Costs (31600)</u>					
30/06/2021	Borrowing cost amortisation		2,274.19		2,274.19 DR
			2,274.19		2,274.19 DR
Car Park Rental (32000)					
<u>Car Park Rental (32000)</u>					
10/02/2021	Carpark Rent		4,545.45		4,545.45 DR
11/02/2021	Carpark Rental		3,454.55		8,000.00 DR
			8,000.00		8,000.00 DR
Depreciation (33400)					
<u>Air Conditioner (210daysF&F)</u>					
30/06/2021	Depreciation for the period {2021}		427.96		427.96 DR
			427.96		427.96 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Corrigan, Tamara Ann - Accumulation (CORTAM00001A)</u>					
06/07/2020	BT life insurance		366.60		366.60 DR
04/08/2020	BT life insurance		366.60		733.20 DR
04/09/2020	BT life insurance		366.60		1,099.80 DR
06/10/2020	BT Life Ins		366.60		1,466.40 DR
04/11/2020	BT Life ins		366.60		1,833.00 DR
04/12/2020	BT life ins		366.60		2,199.60 DR
04/01/2021	BT Life Ins		366.60		2,566.20 DR
04/02/2021	BT Life Ins		366.60		2,932.80 DR
04/03/2021	BT Life Ins		424.17		3,356.97 DR

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06/04/2021	BT Life Ins		424.17		3,781.14 DR
04/05/2021	BT Life Ins		424.17		4,205.31 DR
04/06/2021	BT Life Ins		424.17		4,629.48 DR
			4,629.48		4,629.48 DR
<u>(Life Insurance Premiums) Menzies, Ian Glen - Accumulation (MENIAN00002A)</u>					
10/07/2020	BT life insurance		660.05		660.05 DR
10/08/2020	BT life insurance		660.05		1,320.10 DR
10/09/2020	BT life insurance		660.05		1,980.15 DR
12/10/2020	BT Life ins		660.05		2,640.20 DR
10/11/2020	BT Life ins		660.05		3,300.25 DR
10/12/2020	BT Life Ins		660.05		3,960.30 DR
11/01/2021	BT Life ins		660.05		4,620.35 DR
10/02/2021	BT Life ins		660.05		5,280.40 DR
10/03/2021	BT Life Ins		660.05		5,940.45 DR
12/04/2021	BT Life Ins		764.47		6,704.92 DR
10/05/2021	BT Life Ins		764.47		7,469.39 DR
10/06/2021	BT Life Ins		764.47		8,233.86 DR
			8,233.86		8,233.86 DR
Property Expenses - Council Rates (41960)					
<u>210 Days Road, Grange QLD, Australia (210da)</u>					
01/08/2020	Rates		1,257.85		1,257.85 DR
22/09/2020	Rates		1,257.85		2,515.70 DR
22/12/2020	Rates		1,228.60		3,744.30 DR
18/03/2021	Rates		1,257.85		5,002.15 DR
			5,002.15		5,002.15 DR
Property Expenses - Insurance Premium (41980)					
<u>210 Days Road, Grange QLD, Australia (210da)</u>					
16/10/2020	Insurance		3,702.19		3,702.19 DR
			3,702.19		3,702.19 DR
Property Expenses - Interest on Loans (42010)					
<u>210 Days Road, Grange QLD, Australia (210da)</u>					
31/07/2020	Interest		1,707.53		1,707.53 DR
31/08/2020	Interest		1,700.54		3,408.07 DR
30/09/2020	Interest		1,638.88		5,046.95 DR
31/10/2020	Interest		1,686.26		6,733.21 DR
30/11/2020	Interest		1,625.01		8,358.22 DR
31/12/2020	Interest		1,671.87		10,030.09 DR
31/01/2021	Interest		1,664.74		11,694.83 DR
28/02/2021	Interest		1,497.17		13,192.00 DR
31/03/2021	Interest		1,649.79		14,841.79 DR
30/04/2021	Interest		1,589.59		16,431.38 DR
31/05/2021	Interest		1,635.13		18,066.51 DR
30/06/2021	Interest		1,575.35		19,641.86 DR
			19,641.86		19,641.86 DR
Property Expenses - Land Tax (42020)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>210 Days Road, Grange QLD, Australia (210da)</u>					
02/02/2021	Land tax		2,810.00		2,810.00 DR
			2,810.00		2,810.00 DR
Property Expenses - Repairs Maintenance (42060)					
<u>210 Days Road, Grange QLD, Australia (210da)</u>					
19/11/2020	ESB Electrical Services		396.15		396.15 DR
23/12/2020	Reimburse Vibe for R&M		435.00		831.15 DR
18/01/2021	AC Plumbing		185.00		1,016.15 DR
15/06/2021	Electrical services Brisbane		115.15		1,131.30 DR
			1,131.30		1,131.30 DR
Property Expenses - Water Rates (42150)					
<u>210 Days Road, Grange QLD, Australia (210da)</u>					
17/08/2020	Urban Utilities		284.30		284.30 DR
15/10/2020	Urban Utilities		323.45		607.75 DR
28/01/2021	Urban Utilities		309.43		917.18 DR
18/03/2021	Urban utilities		183.69		1,100.87 DR
17/06/2021	Urban Utilities		209.41		1,310.28 DR
			1,310.28		1,310.28 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		10,561.50		10,561.50 DR
			10,561.50		10,561.50 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
06/07/2020	System Member Journals			311.61	311.61 CR
10/07/2020	System Member Journals			561.04	872.65 CR
04/08/2020	System Member Journals			311.61	1,184.26 CR
10/08/2020	System Member Journals			561.04	1,745.30 CR
04/09/2020	System Member Journals			311.61	2,056.91 CR
10/09/2020	System Member Journals			561.04	2,617.95 CR
06/10/2020	System Member Journals			311.61	2,929.56 CR
12/10/2020	System Member Journals			561.04	3,490.60 CR
04/11/2020	System Member Journals			311.61	3,802.21 CR
10/11/2020	System Member Journals			561.04	4,363.25 CR
04/12/2020	System Member Journals			311.61	4,674.86 CR
10/12/2020	System Member Journals			561.04	5,235.90 CR
04/01/2021	System Member Journals			311.61	5,547.51 CR
11/01/2021	System Member Journals			561.04	6,108.55 CR
04/02/2021	System Member Journals			311.61	6,420.16 CR
10/02/2021	System Member Journals			561.04	6,981.20 CR
04/03/2021	System Member Journals			360.54	7,341.74 CR
10/03/2021	System Member Journals			561.04	7,902.78 CR
06/04/2021	System Member Journals			360.54	8,263.32 CR
12/04/2021	System Member Journals			649.80	8,913.12 CR
04/05/2021	System Member Journals			360.54	9,273.66 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
10/05/2021	System Member Journals			649.80	9,923.46 CR
04/06/2021	System Member Journals			360.54	10,284.00 CR
10/06/2021	System Member Journals			649.80	10,933.80 CR
30/06/2021	System Member Journals		23,750.00		12,816.20 DR
30/06/2021	System Member Journals		23,750.00		36,566.20 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		18,210.65		54,776.85 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		16,715.79		71,492.64 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			2,602.33	68,890.31 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			2,388.71	66,501.60 DR
			82,426.44	15,924.84	66,501.60 DR

Opening Balance (50010)

(Opening Balance) Corrigan, Tamara Ann - Accumulation (CORTAM00001A)

01/07/2020	Opening Balance				239,958.90 CR
01/07/2020	Close Period Journal			8,356.59	248,315.49 CR
				8,356.59	248,315.49 CR

(Opening Balance) Menzies, Ian Glen - Accumulation (MENIAN00002A)

01/07/2020	Opening Balance				267,281.90 CR
01/07/2020	Close Period Journal			4,723.28	272,005.18 CR
				4,723.28	272,005.18 CR

Contributions (52420)

(Contributions) Corrigan, Tamara Ann - Accumulation (CORTAM00001A)

01/07/2020	Opening Balance				25,000.00 CR
01/07/2020	Close Period Journal		25,000.00		0.00 DR
30/06/2021	System Member Journals			27,500.00	27,500.00 CR
			25,000.00	27,500.00	27,500.00 CR

(Contributions) Menzies, Ian Glen - Accumulation (MENIAN00002A)

01/07/2020	Opening Balance				25,000.00 CR
01/07/2020	Close Period Journal		25,000.00		0.00 DR
30/06/2021	System Member Journals			27,500.00	27,500.00 CR
			25,000.00	27,500.00	27,500.00 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Corrigan, Tamara Ann - Accumulation (CORTAM00001A)

01/07/2020	Opening Balance				7,419.78 DR
01/07/2020	Close Period Journal			7,419.78	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			16,715.79	16,715.79 CR
				24,135.57	16,715.79 CR

(Share of Profit/(Loss)) Menzies, Ian Glen - Accumulation (MENIAN00002A)

01/07/2020	Opening Balance				8,207.38 DR
01/07/2020	Close Period Journal			8,207.38	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			18,210.65	18,210.65 CR
				26,418.03	18,210.65 CR

Income Tax (53330)

(Income Tax) Corrigan, Tamara Ann - Accumulation (CORTAM00001A)

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01/07/2020	Opening Balance				1,439.73 DR
01/07/2020	Close Period Journal			1,439.73	0.00 DR
06/07/2020	System Member Journals			54.99	54.99 CR
04/08/2020	System Member Journals			54.99	109.98 CR
04/09/2020	System Member Journals			54.99	164.97 CR
06/10/2020	System Member Journals			54.99	219.96 CR
04/11/2020	System Member Journals			54.99	274.95 CR
04/12/2020	System Member Journals			54.99	329.94 CR
04/01/2021	System Member Journals			54.99	384.93 CR
04/02/2021	System Member Journals			54.99	439.92 CR
04/03/2021	System Member Journals			63.63	503.55 CR
06/04/2021	System Member Journals			63.63	567.18 CR
04/05/2021	System Member Journals			63.63	630.81 CR
04/06/2021	System Member Journals			63.63	694.44 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		2,388.71		1,694.27 DR
			2,388.71	2,134.17	1,694.27 DR
<u>(Income Tax) Menzies, Ian Glen - Accumulation (MENIAN00002A)</u>					
01/07/2020	Opening Balance				1,192.92 DR
01/07/2020	Close Period Journal			1,192.92	0.00 DR
10/07/2020	System Member Journals			99.01	99.01 CR
10/08/2020	System Member Journals			99.01	198.02 CR
10/09/2020	System Member Journals			99.01	297.03 CR
12/10/2020	System Member Journals			99.01	396.04 CR
10/11/2020	System Member Journals			99.01	495.05 CR
10/12/2020	System Member Journals			99.01	594.06 CR
11/01/2021	System Member Journals			99.01	693.07 CR
10/02/2021	System Member Journals			99.01	792.08 CR
10/03/2021	System Member Journals			99.01	891.09 CR
12/04/2021	System Member Journals			114.67	1,005.76 CR
10/05/2021	System Member Journals			114.67	1,120.43 CR
10/06/2021	System Member Journals			114.67	1,235.10 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		2,602.33		1,367.23 DR
			2,602.33	2,428.02	1,367.23 DR
<u>Contributions Tax (53800)</u>					
<u>(Contributions Tax) Corrigan, Tamara Ann - Accumulation (CORTAM00001A)</u>					
01/07/2020	Opening Balance				3,750.00 DR
01/07/2020	Close Period Journal			3,750.00	0.00 DR
30/06/2021	System Member Journals		3,750.00		3,750.00 DR
			3,750.00	3,750.00	3,750.00 DR
<u>(Contributions Tax) Menzies, Ian Glen - Accumulation (MENIAN00002A)</u>					
01/07/2020	Opening Balance				3,750.00 DR
01/07/2020	Close Period Journal			3,750.00	0.00 DR
30/06/2021	System Member Journals		3,750.00		3,750.00 DR
			3,750.00	3,750.00	3,750.00 DR
<u>Life Insurance Premiums (53920)</u>					

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<u>(Life Insurance Premiums) Corrigan, Tamara Ann - Accumulation (CORTAM00001A)</u>					
01/07/2020	Opening Balance				4,033.90 DR
01/07/2020	Close Period Journal			4,033.90	0.00 DR
06/07/2020	System Member Journals		366.60		366.60 DR
04/08/2020	System Member Journals		366.60		733.20 DR
04/09/2020	System Member Journals		366.60		1,099.80 DR
06/10/2020	System Member Journals		366.60		1,466.40 DR
04/11/2020	System Member Journals		366.60		1,833.00 DR
04/12/2020	System Member Journals		366.60		2,199.60 DR
04/01/2021	System Member Journals		366.60		2,566.20 DR
04/02/2021	System Member Journals		366.60		2,932.80 DR
04/03/2021	System Member Journals		424.17		3,356.97 DR
06/04/2021	System Member Journals		424.17		3,781.14 DR
04/05/2021	System Member Journals		424.17		4,205.31 DR
04/06/2021	System Member Journals		424.17		4,629.48 DR
			4,629.48	4,033.90	4,629.48 DR
<u>(Life Insurance Premiums) Menzies, Ian Glen - Accumulation (MENIAN00002A)</u>					
01/07/2020	Opening Balance				7,126.42 DR
01/07/2020	Close Period Journal			7,126.42	0.00 DR
10/07/2020	System Member Journals		660.05		660.05 DR
10/08/2020	System Member Journals		660.05		1,320.10 DR
10/09/2020	System Member Journals		660.05		1,980.15 DR
12/10/2020	System Member Journals		660.05		2,640.20 DR
10/11/2020	System Member Journals		660.05		3,300.25 DR
10/12/2020	System Member Journals		660.05		3,960.30 DR
11/01/2021	System Member Journals		660.05		4,620.35 DR
10/02/2021	System Member Journals		660.05		5,280.40 DR
10/03/2021	System Member Journals		660.05		5,940.45 DR
12/04/2021	System Member Journals		764.47		6,704.92 DR
10/05/2021	System Member Journals		764.47		7,469.39 DR
10/06/2021	System Member Journals		764.47		8,233.86 DR
			8,233.86	7,126.42	8,233.86 DR
Cash at Bank (60400)					
<u>Bank of Qld - Offset Account (22993670)</u>					
01/07/2020	Opening Balance				9,981.41 DR
01/07/2020	Loan payment			3,588.02	6,393.39 DR
14/07/2020	Mitchell		294.58		6,687.97 DR
14/07/2020	Mitchell		1,009.63		7,697.60 DR
24/07/2020	Vibe		5,130.22		12,827.82 DR
01/08/2020	Loan payment			3,588.02	9,239.80 DR
01/08/2020	Rates			1,257.85	7,981.95 DR
04/08/2020	Mitchell		196.39		8,178.34 DR
04/08/2020	Mitchell		673.10		8,851.44 DR
17/08/2020	Urban Utilities			284.30	8,567.14 DR
19/08/2020	Vibe		5,130.22		13,697.36 DR
20/08/2020	Mitchell		490.97		14,188.33 DR

MCOMM Superannuation Fund
General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/08/2020	Mitchell		1,682.73		15,871.06 DR
01/09/2020	Loan payment			3,588.02	12,283.04 DR
10/09/2020	Mitchell		490.97		12,774.01 DR
10/09/2020	Mitchell		1,682.73		14,456.74 DR
16/09/2020	Vibe		5,272.37		19,729.11 DR
22/09/2020	Rates			1,257.85	18,471.26 DR
30/09/2020	Bank fee			10.00	18,461.26 DR
01/10/2020	Loan payment			3,588.02	14,873.24 DR
08/10/2020	Mitchell		490.97		15,364.21 DR
08/10/2020	Mitchell		1,824.88		17,189.09 DR
15/10/2020	Urban Utilities			323.45	16,865.64 DR
16/10/2020	Vibe		5,130.22		21,995.86 DR
16/10/2020	Insurance			4,040.00	17,955.86 DR
16/10/2020	Bank fee			10.00	17,945.86 DR
01/11/2020	Loan payment			3,588.02	14,357.84 DR
10/11/2020	Mitchell		1,844.45		16,202.29 DR
10/11/2020	Mitchell		490.97		16,693.26 DR
16/11/2020	Vibe		5,130.22		21,823.48 DR
17/11/2020	Deposit from TIOC II		4,302.70		26,126.18 DR
19/11/2020	ATO - Sept BAS			3,596.00	22,530.18 DR
19/11/2020	ESB Electrical Services			435.77	22,094.41 DR
30/11/2020	Bank fee			10.00	22,084.41 DR
01/12/2020	Loan payment			3,588.02	18,496.39 DR
07/12/2020	Mitchell		490.97		18,987.36 DR
07/12/2020	Mitchell		1,682.73		20,670.09 DR
14/12/2020	Vibe - Water		177.89		20,847.98 DR
16/12/2020	Vibe		5,130.22		25,978.20 DR
22/12/2020	Rates			1,228.60	24,749.60 DR
23/12/2020	Reimburse Vibe for R&M			478.50	24,271.10 DR
24/12/2020	HW One			2,750.00	21,521.10 DR
31/12/2020	Bank fees			10.00	21,511.10 DR
01/01/2021	Loan payment			3,588.02	17,923.08 DR
11/01/2021	Mitchell		1,682.73		19,605.81 DR
11/01/2021	Mitchell		490.97		20,096.78 DR
18/01/2021	Vibe		5,130.22		25,227.00 DR
18/01/2021	AC Plumbing			203.50	25,023.50 DR
28/01/2021	Urban Utilities			309.43	24,714.07 DR
31/01/2021	Bank fee			10.00	24,704.07 DR
01/02/2021	Loan payment			3,588.02	21,116.05 DR
02/02/2021	Land tax			2,810.00	18,306.05 DR
08/02/2021	Mitchell		1,682.73		19,988.78 DR
08/02/2021	Mitchell		490.97		20,479.75 DR
10/02/2021	Carpark Rent			5,000.00	15,479.75 DR
11/02/2021	Carpark Rental			3,800.00	11,679.75 DR
15/02/2021	Vibe		5,130.22		16,809.97 DR
16/02/2021	ASIC			52.00	16,757.97 DR
16/02/2021	ASIC fees			273.00	16,484.97 DR

MCOMM Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
16/02/2021	Adjustment to loan fees		143.16		16,628.13 DR
28/02/2021	Bank fee			10.00	16,618.13 DR
01/03/2021	ATO - Dec BAS			2,912.00	13,706.13 DR
01/03/2021	Loan payment			3,588.02	10,118.11 DR
08/03/2021	Vibe - water		170.18		10,288.29 DR
08/03/2021	Mitchell		1,852.91		12,141.20 DR
08/03/2021	Mitchell		490.97		12,632.17 DR
16/03/2021	Vibe		5,130.22		17,762.39 DR
18/03/2021	Urban utilities			183.69	17,578.70 DR
18/03/2021	Rates			1,257.85	16,320.85 DR
31/03/2021	Bank fee			10.00	16,310.85 DR
01/04/2021	Loan payment			3,588.02	12,722.83 DR
09/04/2021	Mitchell		490.97		13,213.80 DR
09/04/2021	Mitchell		1,682.73		14,896.53 DR
16/04/2021	Vibe		5,130.22		20,026.75 DR
30/04/2021	Bank fee			10.00	20,016.75 DR
01/05/2021	Loan payment			3,588.02	16,428.73 DR
13/05/2021	Mitchell		490.97		16,919.70 DR
13/05/2021	Mitchell		1,682.73		18,602.43 DR
17/05/2021	Vibe		5,130.22		23,732.65 DR
24/05/2021	2020 tax liability			3,663.22	20,069.43 DR
26/05/2021	ATO - Mar BAS			5,589.00	14,480.43 DR
31/05/2021	Bank fee			10.00	14,470.43 DR
01/06/2021	Loan payment			3,588.02	10,882.41 DR
07/06/2021	Mitchell		490.97		11,373.38 DR
07/06/2021	Mitchell		1,682.73		13,056.11 DR
07/06/2021	Settlement from solicitor - refund of stamp duty overpaid		1,655.60		14,711.71 DR
15/06/2021	Electrical services Brisbane			126.67	14,585.04 DR
16/06/2021	Vibe		5,130.22		19,715.26 DR
17/06/2021	Urban Utilities			209.41	19,505.85 DR
30/06/2021	Bank fee			10.00	19,495.85 DR
			94,712.77	85,198.33	19,495.85 DR
Macquarie Cash Management Account (MBL966362006)					
01/07/2020	Opening Balance				1.41 DR
08/04/2021	transfer to macquarie acct		20,000.00		20,001.41 DR
30/06/2021	director super cont		55,000.00		75,001.41 DR
			75,000.00		75,001.41 DR
Suncorp Business Saver Account (MET506103120)					
01/07/2020	Opening Balance				97,335.05 DR
06/07/2020	BT life insurance			366.60	96,968.45 DR
10/07/2020	BT life insurance			660.05	96,308.40 DR
31/07/2020	Interest		41.00		96,349.40 DR
04/08/2020	BT life insurance			366.60	95,982.80 DR
10/08/2020	BT life insurance			660.05	95,322.75 DR
25/08/2020	June BAS			2,246.00	93,076.75 DR
31/08/2020	Interest		40.36		93,117.11 DR

MCOMM Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
04/09/2020	BT life insurance			366.60	92,750.51 DR
10/09/2020	BT life insurance			660.05	92,090.46 DR
30/09/2020	Interest		37.94		92,128.40 DR
06/10/2020	BT Life Ins			366.60	91,761.80 DR
12/10/2020	BT Life ins			660.05	91,101.75 DR
31/10/2020	interest		38.81		91,140.56 DR
04/11/2020	BT Life ins			366.60	90,773.96 DR
10/11/2020	BT Life ins			660.05	90,113.91 DR
30/11/2020	interest		30.47		90,144.38 DR
04/12/2020	BT life ins			366.60	89,777.78 DR
10/12/2020	BT Life Ins			660.05	89,117.73 DR
31/12/2020	Interest		26.56		89,144.29 DR
04/01/2021	BT Life Ins			366.60	88,777.69 DR
11/01/2021	BT Life ins			660.05	88,117.64 DR
31/01/2021	Interest		26.26		88,143.90 DR
04/02/2021	BT Life Ins			366.60	87,777.30 DR
10/02/2021	BT Life ins			660.05	87,117.25 DR
28/02/2021	Interest		23.46		87,140.71 DR
04/03/2021	BT Life Ins			424.17	86,716.54 DR
10/03/2021	BT Life Ins			660.05	86,056.49 DR
31/03/2021	Interest		16.09		86,072.58 DR
06/04/2021	BT Life Ins			424.17	85,648.41 DR
08/04/2021	transfer to macquarie acct			20,000.00	65,648.41 DR
12/04/2021	BT Life Ins			764.47	64,883.94 DR
30/04/2021	Interest		11.49		64,895.43 DR
04/05/2021	BT Life Ins			424.17	64,471.26 DR
10/05/2021	BT Life Ins			764.47	63,706.79 DR
31/05/2021	Interest		10.87		63,717.66 DR
04/06/2021	BT Life Ins			424.17	63,293.49 DR
10/06/2021	BT Life Ins			764.47	62,529.02 DR
30/06/2021	Interest		10.32		62,539.34 DR
			313.63	35,109.34	62,539.34 DR

Borrowing Costs (66000)

Borrowing Costs (66000)

01/07/2020	Opening Balance				9,797.94 DR
30/06/2021	Borrowing cost amortisation			2,274.19	7,523.75 DR
				2,274.19	7,523.75 DR

Sundry Debtors (68000)

Sundry Debtors (68000)

01/07/2020	Opening Balance				16,244.88 DR
01/07/2020	Reverse 2020 trade debtors			11,942.18	4,302.70 DR
17/11/2020	Deposit from TIOC II			4,302.70	0.00 DR
30/06/2021	Record 2021 Trade Debtors		12,057.35		12,057.35 DR
			12,057.35	16,244.88	12,057.35 DR

Fixtures and Fittings (at written down value) (72600)

Air Conditioner (210daysF&F)

MCOMM Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Opening Balance				2,139.81 DR
30/06/2021	Depreciation for the period {2021}			427.96	1,711.85 DR
		0.00		427.96	1,711.85 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>210 Days Road, Grange QLD, Australia (210da)</u>					
01/07/2020	Opening Balance	1.00			850,000.00 DR
07/06/2021	Settlement from solicitor - refund of stamp duty overpaid	0.00		1,655.60	848,344.40 DR
30/06/2021	Revaluation - 30/06/2021 @ \$850,000.000000 (Net Asset Value) - 1.000000 Units on hand		1,655.60		850,000.00 DR
		1.00	1,655.60	1,655.60	850,000.00 DR
Investment Liabilities (83000)					
<u>Bonds Held (210da)</u>					
01/07/2020	Opening Balance				3,080.00 CR
					3,080.00 CR
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2020	Opening Balance				588.48 CR
01/07/2020	Reverse 2020 trade debtors		1,085.65		497.17 DR
14/07/2020	Mitchell			26.78	470.39 DR
14/07/2020	Mitchell			91.78	378.61 DR
24/07/2020	Vibe			466.38	87.77 CR
04/08/2020	Mitchell			17.85	105.62 CR
04/08/2020	Mitchell			61.19	166.81 CR
19/08/2020	Vibe			466.38	633.19 CR
20/08/2020	Mitchell			44.63	677.82 CR
20/08/2020	Mitchell			152.98	830.80 CR
25/08/2020	June BAS		588.00		242.80 CR
10/09/2020	Mitchell			44.63	287.43 CR
10/09/2020	Mitchell			152.98	440.41 CR
16/09/2020	Vibe			479.31	919.72 CR
08/10/2020	Mitchell			44.63	964.35 CR
08/10/2020	Mitchell			165.90	1,130.25 CR
16/10/2020	Vibe			466.38	1,596.63 CR
16/10/2020	Insurance		337.81		1,258.82 CR
10/11/2020	Mitchell			167.68	1,426.50 CR
10/11/2020	Mitchell			44.63	1,471.13 CR
16/11/2020	Vibe			466.38	1,937.51 CR
19/11/2020	ESB Electrical Services		39.62		1,897.89 CR
19/11/2020	ATO - Sept BAS		2,017.00		119.11 DR
07/12/2020	Mitchell			44.63	74.48 DR
07/12/2020	Mitchell			152.98	78.50 CR
14/12/2020	Vibe - Water			16.17	94.67 CR
16/12/2020	Vibe			466.38	561.05 CR
23/12/2020	Reimburse Vibe for R&M		43.50		517.55 CR
24/12/2020	HW One		187.50		330.05 CR
11/01/2021	Mitchell			152.98	483.03 CR

MCOMM Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
11/01/2021	Mitchell			44.63	527.66 CR
18/01/2021	Vibe			466.38	994.04 CR
18/01/2021	AC Plumbing		18.50		975.54 CR
08/02/2021	Mitchell			152.98	1,128.52 CR
08/02/2021	Mitchell			44.63	1,173.15 CR
10/02/2021	Carpark Rent		454.55		718.60 CR
11/02/2021	Carpark Rental		345.45		373.15 CR
15/02/2021	Vibe			466.38	839.53 CR
01/03/2021	ATO - Dec BAS		1,333.00		493.47 DR
08/03/2021	Vibe - water			15.47	478.00 DR
08/03/2021	Mitchell			168.45	309.55 DR
08/03/2021	Mitchell			44.63	264.92 DR
16/03/2021	Vibe			466.38	201.46 CR
09/04/2021	Mitchell			44.63	246.09 CR
09/04/2021	Mitchell			152.98	399.07 CR
16/04/2021	Vibe			466.38	865.45 CR
13/05/2021	Mitchell			44.63	910.08 CR
13/05/2021	Mitchell			152.98	1,063.06 CR
17/05/2021	Vibe			466.38	1,529.44 CR
26/05/2021	ATO - Mar BAS		1,222.00		307.44 CR
07/06/2021	Mitchell			44.63	352.07 CR
07/06/2021	Mitchell			152.98	505.05 CR
15/06/2021	Electrical services Brisbane		11.52		493.53 CR
16/06/2021	Vibe			466.38	959.91 CR
30/06/2021	Record 2021 Trade Debtors			1,096.12	2,056.03 CR
30/06/2021	GST overclaimed on accounting fees		62.50		1,993.53 CR
			7,746.60	9,151.65	1,993.53 CR

GST Adjustment (84101)

GST Adjustment (84101)

01/07/2020	Opening Balance				75.00 CR
30/06/2021	GST overclaimed on accounting fees			62.50	137.50 CR
				62.50	137.50 CR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2020	Opening Balance				3,404.22 CR
19/11/2020	ATO - Sept BAS		1,579.00		1,825.22 CR
01/03/2021	ATO - Dec BAS		1,579.00		246.22 CR
24/05/2021	2020 tax liability		3,404.22		3,158.00 DR
26/05/2021	ATO - Mar BAS		4,367.00		7,525.00 DR
30/06/2021	June 2021 PAYG instalment		2,509.00		10,034.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			10,561.50	527.50 CR
			13,438.22	10,561.50	527.50 CR

Limited Recourse Borrowing Arrangements (85500)

210 Days Road, Grange QLD, Australia (210da)

01/07/2020	Opening Balance				456,374.13 CR
01/07/2020	Loan payment		3,588.02		452,786.11 CR

MCOMM Superannuation Fund
General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Bank Fees			25.00	452,811.11 CR
31/07/2020	Interest			1,707.53	454,518.64 CR
01/08/2020	Loan payment		3,588.02		450,930.62 CR
01/08/2020	Bank Fees			25.00	450,955.62 CR
31/08/2020	Interest			1,700.54	452,656.16 CR
01/09/2020	Loan payment		3,588.02		449,068.14 CR
01/09/2020	Bank Fees			25.00	449,093.14 CR
30/09/2020	Interest			1,638.88	450,732.02 CR
01/10/2020	Loan payment		3,588.02		447,144.00 CR
01/10/2020	Bank Fees			25.00	447,169.00 CR
31/10/2020	Interest			1,686.26	448,855.26 CR
01/11/2020	Loan payment		3,588.02		445,267.24 CR
01/11/2020	Bank Fees			25.00	445,292.24 CR
30/11/2020	Interest			1,625.01	446,917.25 CR
01/12/2020	Loan payment		3,588.02		443,329.23 CR
01/12/2020	Bank Fees			25.00	443,354.23 CR
31/12/2020	Interest			1,671.87	445,026.10 CR
01/01/2021	Loan payment		3,588.02		441,438.08 CR
01/01/2021	Bank Fees			25.00	441,463.08 CR
31/01/2021	Interest			1,664.74	443,127.82 CR
01/02/2021	Loan payment		3,588.02		439,539.80 CR
01/02/2021	Bank Fees			25.00	439,564.80 CR
28/02/2021	Interest			1,497.17	441,061.97 CR
01/03/2021	Loan payment		3,588.02		437,473.95 CR
01/03/2021	Bank Fees			25.00	437,498.95 CR
31/03/2021	Interest			1,649.79	439,148.74 CR
01/04/2021	Loan payment		3,588.02		435,560.72 CR
01/04/2021	Bank Fees			25.00	435,585.72 CR
30/04/2021	Interest			1,589.59	437,175.31 CR
01/05/2021	Loan payment		3,588.02		433,587.29 CR
01/05/2021	Bank Fees			25.00	433,612.29 CR
31/05/2021	Interest			1,635.13	435,247.42 CR
01/06/2021	Loan payment		3,588.02		431,659.40 CR
01/06/2021	Bank Fees			25.00	431,684.40 CR
30/06/2021	Interest			1,575.35	433,259.75 CR
			43,056.24	19,941.86	433,259.75 CR

PAYG Payable (86000)

PAYG Payable (86000)

01/07/2020	Opening Balance				1,658.00 CR
25/08/2020	June BAS		1,658.00		0.00 DR
30/06/2021	June 2021 PAYG instalment			2,509.00	2,509.00 CR
			1,658.00	2,509.00	2,509.00 CR

Total Debits: 489,547.03

Total Credits: 489,547.03