

The P & L Green Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Interest Received (25000)					
<u>NAB Business Cash Maximiser Account (NAB820961907)</u>					
30/07/2021	Credit Interest			0.11	0.11 CR
31/08/2021	Credit Interest			0.12	0.23 CR
30/09/2021	Credit Interest			0.11	0.34 CR
29/10/2021	Credit Interest			0.11	0.45 CR
30/11/2021	Credit Interest			0.12	0.57 CR
31/12/2021	Credit Interest			0.11	0.68 CR
31/01/2022	Credit Interest			0.11	0.79 CR
28/02/2022	Credit Interest			0.10	0.89 CR
31/03/2022	Credit Interest			0.11	1.00 CR
29/04/2022	Credit Interest			0.11	1.11 CR
31/05/2022	Credit Interest			0.15	1.26 CR
30/06/2022	Credit Interest			1.51	2.77 CR
				2.77	2.77 CR
Transfers In (28500)					
<u>(Transfers In) Green, Peter - Accumulation (GREPET00006A)</u>					
27/06/2022	INTERNET TRANSFER SF 1. Dist PG GREEN SUPER1			553,109.00	553,109.00 CR
28/06/2022	INTERNET TRANSFER SF 2. Dist PG GREEN SUPER2			145,000.00	698,109.00 CR
				698,109.00	698,109.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
31/03/2022	HW invoice - paid after 30 June 2022		3,069.00		3,069.00 DR
			3,069.00		3,069.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
16/05/2022	ATO006000016169140ATO 012721 [ATO006000016169140ATO 012721 (2021)]		259.00		259.00 DR
			259.00		259.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
30/07/2021	Account keeping fees		10.00		10.00 DR
31/08/2021	Account keeping fees		10.00		20.00 DR
30/09/2021	Account keeping fees		10.00		30.00 DR
29/10/2021	Account keeping fees		10.00		40.00 DR
30/11/2021	Account keeping fees		10.00		50.00 DR
31/12/2021	Account keeping fees		10.00		60.00 DR
31/01/2022	Account keeping fees		10.00		70.00 DR
28/02/2022	Account keeping fees		10.00		80.00 DR
31/03/2022	Account keeping fees		10.00		90.00 DR
29/04/2022	Account keeping fees		10.00		100.00 DR
31/05/2022	Account keeping fees		10.00		110.00 DR
30/06/2022	Account keeping fees		10.00		120.00 DR
30/06/2022	Clear GST account - deregistered		0.11		120.11 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			120.11		120.11 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
27/06/2022	System Member Journals		553,109.00		553,109.00 DR
27/06/2022	Create Entries - Profit/Loss Allocation - 27/06/2022			115.47	552,993.53 DR
27/06/2022	Create Entries - Profit/Loss Allocation - 27/06/2022			3,321.27	549,672.26 DR
28/06/2022	System Member Journals		145,000.00		694,672.26 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			0.04	694,672.22 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			6.76	694,665.46 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			1.80	694,663.66 DR
			698,109.00	3,445.34	694,663.66 DR
Opening Balance (50010)					
<u>(Opening Balance) Green, Loretta - Pension (Account Based Pension 3) (GRELOR00007P)</u>					
01/07/2021	Opening Balance				472,835.64 CR
01/07/2021	Close Period Journal		283,760.67		189,074.97 CR
			283,760.67		189,074.97 CR
<u>(Opening Balance) Green, Peter - Accumulation (GREPET00006A)</u>					
01/07/2021	Opening Balance				4,803.98 CR
01/07/2021	Close Period Journal		4,803.50		0.48 CR
			4,803.50		0.48 CR
<u>(Opening Balance) Green, Peter - Pension (Account Based Pension 2) (GREPET00009P)</u>					
01/07/2021	Opening Balance				579.62 CR
01/07/2021	Close Period Journal		44.23		535.39 CR
			44.23		535.39 CR
<u>(Opening Balance) Green, Peter - Pension (Account Based Pension 3) (GREPET00018P)</u>					
01/07/2021	Close Period Journal			4,506.01	4,506.01 CR
				4,506.01	4,506.01 CR
Contributions (52420)					
<u>(Contributions) Green, Peter - Accumulation (GREPET00006A)</u>					
01/07/2021	Opening Balance				9,025.00 CR
01/07/2021	Close Period Journal		9,025.00		0.00 DR
			9,025.00		0.00 DR
Transfers In (52850)					
<u>(Transfers In) Green, Peter - Accumulation (GREPET00006A)</u>					
27/06/2022	System Member Journals			553,109.00	553,109.00 CR
28/06/2022	System Member Journals			145,000.00	698,109.00 CR
				698,109.00	698,109.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Green, Loretta - Accumulation (GRELOR00004A)</u>					
27/06/2022	Create Entries - Profit/Loss Allocation - 27/06/2022		3,321.27		3,321.27 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		1.80		3,323.07 DR
			3,323.07		3,323.07 DR

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<u>(Share of Profit/(Loss)) Green, Loretta - Pension (Account Based Pension 3) (GRELOR00007P)</u>					
01/07/2021	Opening Balance				17,995.23 DR
01/07/2021	Close Period Journal			17,995.23	0.00 DR
				17,995.23	0.00 DR
<u>(Share of Profit/(Loss)) Green, Peter - Accumulation (GREPET00006A)</u>					
01/07/2021	Opening Balance				101.03 DR
01/07/2021	Close Period Journal			101.03	0.00 DR
27/06/2022	Create Entries - Profit/Loss Allocation - 27/06/2022		115.47		115.47 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		0.04		115.51 DR
			115.51	101.03	115.51 DR
<u>(Share of Profit/(Loss)) Green, Peter - Pension (Account Based Pension 2) (GREPET00009P)</u>					
01/07/2021	Opening Balance				24.23 DR
01/07/2021	Close Period Journal			24.23	0.00 DR
				24.23	0.00 DR
<u>(Share of Profit/(Loss)) Green, Peter - Pension (Account Based Pension 3) (GREPET00018P)</u>					
01/07/2021	Opening Balance				199.45 DR
01/07/2021	Close Period Journal			199.45	0.00 DR
				199.45	0.00 DR
<u>(Share of Profit/(Loss)) Green, Peter - Pension (Account Based Pension 4) (GREPET00019P)</u>					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		6.76		6.76 DR
			6.76		6.76 DR
Income Tax (53330)					
<u>(Income Tax) Green, Peter - Accumulation (GREPET00006A)</u>					
01/07/2021	Opening Balance				564.83 CR
01/07/2021	Close Period Journal		564.83		0.00 DR
27/06/2022	System Member Journals				0.00 DR
28/06/2022	System Member Journals				0.00 DR
			564.83		0.00 DR
<u>(Income Tax) Green, Peter - Pension (Account Based Pension 3) (GREPET00018P)</u>					
01/07/2021	Opening Balance				41.48 CR
01/07/2021	Close Period Journal		41.48		0.00 DR
			41.48		0.00 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Green, Peter - Accumulation (GREPET00006A)</u>					
01/07/2021	Opening Balance				1,353.76 DR
01/07/2021	Close Period Journal			1,353.76	0.00 DR
				1,353.76	0.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Green, Loretta - Pension (Account Based Pension 3) (GRELOR00007P)</u>					
01/07/2021	Opening Balance				11,820.00 DR
01/07/2021	Close Period Journal			11,820.00	0.00 DR
				11,820.00	0.00 DR
<u>(Pensions Paid) Green, Peter - Pension (Account Based Pension 2) (GREPET00009P)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				20.00 DR
01/07/2021	Close Period Journal			20.00	0.00 DR
				20.00	0.00 DR
<u>(Pensions Paid) Green, Peter - Pension (Account Based Pension 3) (GREPET00018P)</u>					
01/07/2021	Opening Balance				140.00 DR
01/07/2021	Close Period Journal			140.00	0.00 DR
				140.00	0.00 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Green, Loretta - Pension (Account Based Pension 3) (GRELOR00007P)</u>					
01/07/2021	Opening Balance				253,945.44 DR
01/07/2021	Close Period Journal			253,945.44	0.00 DR
				253,945.44	0.00 DR
<u>(Benefits Paid/Transfers Out) Green, Peter - Accumulation (GREPET00006A)</u>					
01/07/2021	Opening Balance				8,134.56 DR
01/07/2021	Close Period Journal			8,134.56	0.00 DR
				8,134.56	0.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Green, Loretta - Accumulation (GRELOR00004A)</u>					
01/07/2021	Commutation				0.00 DR
01/07/2021	Commutation			189,074.97	189,074.97 CR
			0.00	189,074.97	189,074.97 CR
<u>(Internal Transfers In) Green, Peter - Accumulation (GREPET00006A)</u>					
01/07/2021	Commutation			4,506.01	4,506.01 CR
01/07/2021	Commutation			535.39	5,041.40 CR
				5,041.40	5,041.40 CR
<u>(Internal Transfers In) Green, Peter - Pension (Account Based Pension 3) (GREPET00018P)</u>					
01/07/2021	Opening Balance				4,803.98 CR
01/07/2021	Close Period Journal		4,803.98		0.00 DR
			4,803.98		0.00 DR
<u>(Internal Transfers In) Green, Peter - Pension (Account Based Pension 4) (GREPET00019P)</u>					
28/06/2022	New Pension Member			698,109.48	698,109.48 CR
				698,109.48	698,109.48 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Green, Loretta - Pension (Account Based Pension 3) (GRELOR00007P)</u>					
01/07/2021	Commutation		189,074.97		189,074.97 DR
			189,074.97		189,074.97 DR
<u>(Internal Transfers Out) Green, Loretta - Pension (Account Based Pension 4) (GRELOR00010P)</u>					
01/07/2021	Commutation				0.00 DR
			0.00		0.00 DR
<u>(Internal Transfers Out) Green, Peter - Accumulation (GREPET00006A)</u>					
01/07/2021	Opening Balance				4,803.98 DR
01/07/2021	Close Period Journal			4,803.98	0.00 DR
28/06/2022	New Pension Member		698,109.48		698,109.48 DR
			698,109.48	4,803.98	698,109.48 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Internal Transfers Out) Green, Peter - Pension (Account Based Pension 2) (GREPET00009P)</u>					
01/07/2021	Commutation		535.39		535.39 DR
			535.39		535.39 DR
<u>(Internal Transfers Out) Green, Peter - Pension (Account Based Pension 3) (GREPET00018P)</u>					
01/07/2021	Commutation		4,506.01		4,506.01 DR
			4,506.01		4,506.01 DR
Cash at Bank (60400)					
<u>NAB Business Cheque Account (NAB820786897)</u>					
01/07/2021	Opening Balance				171,536.94 DR
30/07/2021	Account keeping fees			10.00	171,526.94 DR
31/08/2021	Account keeping fees			10.00	171,516.94 DR
30/09/2021	Account keeping fees			10.00	171,506.94 DR
29/10/2021	Account keeping fees			10.00	171,496.94 DR
30/11/2021	Account keeping fees			10.00	171,486.94 DR
31/12/2021	Account keeping fees			10.00	171,476.94 DR
31/01/2022	Account keeping fees			10.00	171,466.94 DR
16/02/2022	ATO418048279481001ATO 012721		3,088.50		174,555.44 DR
28/02/2022	Account keeping fees			10.00	174,545.44 DR
31/03/2022	Account keeping fees			10.00	174,535.44 DR
29/04/2022	Account keeping fees			10.00	174,525.44 DR
16/05/2022	ATO006000016169140ATO 012721 [ATO006000016169140ATO 012721 (2021)]		2,787.55		177,312.99 DR
17/05/2022	ATO418048279481001ATO 012721		1,873.00		179,185.99 DR
31/05/2022	Account keeping fees			10.00	179,175.99 DR
27/06/2022	INTERNET TRANSFER SF 1. Dist PG GREEN SUPER1		553,109.00		732,284.99 DR
28/06/2022	INTERNET TRANSFER SF 2. Dist PG GREEN SUPER2		145,000.00		877,284.99 DR
30/06/2022	Account keeping fees			10.00	877,274.99 DR
			705,858.05	120.00	877,274.99 DR
<u>NAB Business Cash Maximiser Account (NAB820961907)</u>					
01/07/2021	Opening Balance				13,841.75 DR
30/07/2021	Credit Interest		0.11		13,841.86 DR
31/08/2021	Credit Interest		0.12		13,841.98 DR
30/09/2021	Credit Interest		0.11		13,842.09 DR
29/10/2021	Credit Interest		0.11		13,842.20 DR
30/11/2021	Credit Interest		0.12		13,842.32 DR
31/12/2021	Credit Interest		0.11		13,842.43 DR
31/01/2022	Credit Interest		0.11		13,842.54 DR
28/02/2022	Credit Interest		0.10		13,842.64 DR
31/03/2022	Credit Interest		0.11		13,842.75 DR
29/04/2022	Credit Interest		0.11		13,842.86 DR
31/05/2022	Credit Interest		0.15		13,843.01 DR
30/06/2022	Credit Interest		1.51		13,844.52 DR
			2.77		13,844.52 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					

The P & L Green Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				3,818.50 DR
11/02/2022	being to record refund from AtO ICA			3,818.50	0.00 DR
				3,818.50	0.00 DR
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2021	Opening Balance				1,873.11 DR
17/05/2022	being to record GST for june 2021			1,873.00	0.11 DR
30/06/2022	Clear GST account - deregistered			0.11	0.00 DR
				1,873.11	0.00 DR
ATO Integrated Client Account (84007)					
<u>ATO Integrated Client Account (84007)</u>					
11/02/2022	being to record refund from AtO ICA		3,088.50		3,088.50 DR
16/02/2022	ATO41804827948I001ATO 012721			3,088.50	0.00 DR
17/05/2022	ATO41804827948I001ATO 012721			1,873.00	1,873.00 CR
17/05/2022	being to record GST for june 2021		1,873.00		0.00 DR
			4,961.50	4,961.50	0.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				3,046.55 DR
25/11/2021	being to record sept 2021 paygi		365.00		3,411.55 DR
28/02/2022	being to record dec 2021 paygi		365.00		3,776.55 DR
16/05/2022	ATO006000016169140ATO 012721 [ATO006000016169140ATO 012721 (2021)]			3,046.55	730.00 DR
			730.00	3,046.55	730.00 DR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
25/11/2021	being to record sept 2021 paygi			365.00	365.00 CR
11/02/2022	being to record refund from AtO ICA		730.00		365.00 DR
28/02/2022	being to record dec 2021 paygi			365.00	0.00 DR
			730.00	730.00	0.00 DR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
31/03/2022	HW invoice - paid after 30 June 2022			3,069.00	3,069.00 CR
				3,069.00	3,069.00 CR
Total Debits:	2,612,554.31				
Total Credits:	2,612,554.31				