

The De Beer Superannuation Fund

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
17/07/2019	For debitorders CBA			830.00	830.00 CR
17/07/2019	ato 2018 superlevy fee paid			259.00	1,089.00 CR
30/07/2019	For debitorders CBA			700.00	1,789.00 CR
23/09/2019	For debitorders CBA			1,021.64	2,810.64 CR
21/10/2019	For debitorders CBA			1,021.64	3,832.28 CR
18/11/2019	For debitorders CBA			1,021.64	4,853.92 CR
27/12/2019	For debitorders CBA			1,021.64	5,875.56 CR
01/01/2020	For debitorders CBA			1,021.64	6,897.20 CR
03/02/2020	For debitorders CBA			1,021.64	7,918.84 CR
05/03/2020	For debitorders CBA			1,021.64	8,940.48 CR
02/04/2020	For debitorders CBA			1,021.64	9,962.12 CR
23/04/2020	Mj S De Beer			1,152.47	11,114.59 CR
08/05/2020	Mj S De Beer			1,045.24	12,159.83 CR
02/06/2020	Mj S De Beer			1,045.24	13,205.07 CR
30/06/2020	Reallocate member contributions		1,141.32		12,063.75 CR
30/06/2020	2018 Accounting and Auditor fees paid			1,745.00	13,808.75 CR
			1,141.32	14,950.07	13,808.75 CR
<u>(Contributions) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
30/06/2020	Reallocate member contributions			1,141.32	1,141.32 CR
				1,141.32	1,141.32 CR
Interest Received (25000)					
<u>Cash at Bank (NAB863596495)</u>					
31/07/2019	Interest			0.45	0.45 CR
30/08/2019	Interest			0.39	0.84 CR
30/09/2019	Interest			0.07	0.91 CR
31/10/2019	Interest			0.07	0.98 CR
29/11/2019	Interest			0.07	1.05 CR
31/12/2019	Interest			0.01	1.06 CR
31/01/2020	Interest			0.16	1.22 CR
28/02/2020	Interest			0.17	1.39 CR
31/03/2020	Interest			0.09	1.48 CR
30/04/2020	Interest			0.06	1.54 CR
29/05/2020	Interest			0.06	1.60 CR
30/06/2020	Interest			0.07	1.67 CR
				1.67	1.67 CR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
17/07/2019	ato 2018 superlevy fee paid		259.00		259.00 DR
			259.00		259.00 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
26/07/2019	3S Zurich Life - Michiel		932.59		932.59 DR
26/08/2019	3S Zurich Life - Michiel		932.59		1,865.18 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
26/09/2019	3S Zurich Life - Michiel		932.59		2,797.77 DR
28/10/2019	3S Zurich Life - Michiel		932.59		3,730.36 DR
26/11/2019	3S Zurich Life - Michiel		932.59		4,662.95 DR
27/12/2019	3S Zurich Life - Michiel		932.59		5,595.54 DR
28/01/2020	3S Zurich Life - Michiel		932.59		6,528.13 DR
26/02/2020	3S Zurich Life - Michiel		932.59		7,460.72 DR
26/03/2020	3S Zurich Life - Michiel		1,045.24		8,505.96 DR
27/03/2020	Reversal of debit - Zurich Life Ins			1,045.24	7,460.72 DR
15/04/2020	3S Zurich Life - Michiel		1,045.24		8,505.96 DR
27/04/2020	3S Zurich Life - Michiel		1,045.24		9,551.20 DR
26/05/2020	3S Zurich Life - Michiel		1,045.24		10,596.44 DR
26/06/2020	3S Zurich Life - Michiel		1,045.24		11,641.68 DR
			12,686.92	1,045.24	11,641.68 DR
<u>(Life Insurance Premiums) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
10/07/2019	3G Zurich Life - Suzan		89.05		89.05 DR
12/08/2019	3G Zurich Life - Suzan		89.05		178.10 DR
10/09/2019	3G Zurich Life - Suzan		89.05		267.15 DR
10/10/2019	3G Zurich Life - Suzan		89.05		356.20 DR
11/11/2019	3G Zurich Life - Suzan		89.05		445.25 DR
10/12/2019	3G Zurich Life - Suzan		89.05		534.30 DR
10/01/2020	3G Zurich Life - Suzan		89.05		623.35 DR
10/02/2020	3G Zurich Life - Suzan		89.05		712.40 DR
10/03/2020	3G Zurich Life - Suzan		107.23		819.63 DR
14/04/2020	3G Zurich Life - Suzan		107.23		926.86 DR
11/05/2020	3G Zurich Life - Suzan		107.23		1,034.09 DR
10/06/2020	3G Zurich Life - Suzan		107.23		1,141.32 DR
			1,141.32		1,141.32 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - PDIT Entry - 30/06/2020		286.35		286.35 DR
			286.35		286.35 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
10/07/2019	System Member Journals			75.69	75.69 CR
17/07/2019	System Member Journals		705.50		629.81 DR
17/07/2019	System Member Journals		220.15		849.96 DR
26/07/2019	System Member Journals			792.70	57.26 DR
30/07/2019	System Member Journals		595.00		652.26 DR
12/08/2019	System Member Journals			75.69	576.57 DR
26/08/2019	System Member Journals			792.70	216.13 CR
10/09/2019	System Member Journals			75.69	291.82 CR
23/09/2019	System Member Journals		868.39		576.57 DR
26/09/2019	System Member Journals			792.70	216.13 CR
10/10/2019	System Member Journals			75.69	291.82 CR
21/10/2019	System Member Journals		868.39		576.57 DR
28/10/2019	System Member Journals			792.70	216.13 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
11/11/2019	System Member Journals			75.69	291.82 CR
18/11/2019	System Member Journals		868.39		576.57 DR
26/11/2019	System Member Journals			792.70	216.13 CR
10/12/2019	System Member Journals			75.69	291.82 CR
27/12/2019	System Member Journals			792.70	1,084.52 CR
27/12/2019	System Member Journals		868.39		216.13 CR
01/01/2020	System Member Journals		868.39		652.26 DR
10/01/2020	System Member Journals			75.69	576.57 DR
28/01/2020	System Member Journals			792.70	216.13 CR
03/02/2020	System Member Journals		868.39		652.26 DR
10/02/2020	System Member Journals			75.69	576.57 DR
26/02/2020	System Member Journals			792.70	216.13 CR
05/03/2020	System Member Journals		868.39		652.26 DR
10/03/2020	System Member Journals			91.15	561.11 DR
26/03/2020	System Member Journals			888.45	327.34 CR
27/03/2020	System Member Journals		888.45		561.11 DR
02/04/2020	System Member Journals		868.39		1,429.50 DR
14/04/2020	System Member Journals			91.15	1,338.35 DR
15/04/2020	System Member Journals			888.45	449.90 DR
23/04/2020	System Member Journals		979.60		1,429.50 DR
27/04/2020	System Member Journals			888.45	541.05 DR
08/05/2020	System Member Journals		888.45		1,429.50 DR
11/05/2020	System Member Journals			91.15	1,338.35 DR
26/05/2020	System Member Journals			888.45	449.90 DR
02/06/2020	System Member Journals		888.45		1,338.35 DR
10/06/2020	System Member Journals			91.15	1,247.20 DR
26/06/2020	System Member Journals			888.45	358.75 DR
30/06/2020	System Member Journals			970.12	611.37 CR
30/06/2020	System Member Journals		970.12		358.75 DR
30/06/2020	System Member Journals		1,483.25		1,842.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			26.50	1,815.50 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			230.83	1,584.67 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		3.99		1,588.66 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		34.73		1,623.39 DR
			14,604.81	12,981.42	1,623.39 DR

Opening Balance (50010)

(Opening Balance) De Beer, Michiel - Accumulation (DE MIC00001A)

01/07/2019	Opening Balance				6,198.81 CR
01/07/2019	Close Period Journal		5,980.37		218.44 CR
			5,980.37		218.44 CR

(Opening Balance) De Beer, Suzan - Accumulation (DE SUZ00001A)

01/07/2019	Opening Balance				5,124.94 CR
01/07/2019	Close Period Journal		1,979.93		3,145.01 CR
			1,979.93		3,145.01 CR

Contributions (52420)

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Contributions) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
01/07/2019	Opening Balance				5,306.00 CR
01/07/2019	Close Period Journal		5,306.00		0.00 DR
17/07/2019	System Member Journals			830.00	830.00 CR
17/07/2019	System Member Journals			259.00	1,089.00 CR
30/07/2019	System Member Journals			700.00	1,789.00 CR
23/09/2019	System Member Journals			1,021.64	2,810.64 CR
21/10/2019	System Member Journals			1,021.64	3,832.28 CR
18/11/2019	System Member Journals			1,021.64	4,853.92 CR
27/12/2019	System Member Journals			1,021.64	5,875.56 CR
01/01/2020	System Member Journals			1,021.64	6,897.20 CR
03/02/2020	System Member Journals			1,021.64	7,918.84 CR
05/03/2020	System Member Journals			1,021.64	8,940.48 CR
02/04/2020	System Member Journals			1,021.64	9,962.12 CR
23/04/2020	System Member Journals			1,152.47	11,114.59 CR
08/05/2020	System Member Journals			1,045.24	12,159.83 CR
02/06/2020	System Member Journals			1,045.24	13,205.07 CR
30/06/2020	System Member Journals		1,141.32		12,063.75 CR
30/06/2020	System Member Journals			1,745.00	13,808.75 CR
			6,447.32	14,950.07	13,808.75 CR
<u>(Contributions) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
01/07/2019	Opening Balance				281.50 CR
01/07/2019	Close Period Journal		281.50		0.00 DR
30/06/2020	System Member Journals			1,141.32	1,141.32 CR
			281.50	1,141.32	1,141.32 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
01/07/2019	Opening Balance				394.19 DR
01/07/2019	Close Period Journal			394.19	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		26.50		26.50 DR
			26.50	394.19	26.50 DR
<u>(Share of Profit/(Loss)) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
01/07/2019	Opening Balance				1,695.89 DR
01/07/2019	Close Period Journal			1,695.89	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		230.83		230.83 DR
			230.83	1,695.89	230.83 DR
Income Tax (53330)					
<u>(Income Tax) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
01/07/2019	Opening Balance				1,858.13 CR
01/07/2019	Close Period Journal		1,858.13		0.00 DR
26/07/2019	System Member Journals			139.89	139.89 CR
26/08/2019	System Member Journals			139.89	279.78 CR
26/09/2019	System Member Journals			139.89	419.67 CR
28/10/2019	System Member Journals			139.89	559.56 CR
26/11/2019	System Member Journals			139.89	699.45 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
27/12/2019	System Member Journals			139.89	839.34 CR
28/01/2020	System Member Journals			139.89	979.23 CR
26/02/2020	System Member Journals			139.89	1,119.12 CR
26/03/2020	System Member Journals			156.79	1,275.91 CR
27/03/2020	System Member Journals		156.79		1,119.12 CR
15/04/2020	System Member Journals			156.79	1,275.91 CR
27/04/2020	System Member Journals			156.79	1,432.70 CR
26/05/2020	System Member Journals			156.79	1,589.49 CR
26/06/2020	System Member Journals			156.79	1,746.28 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			3.99	1,750.27 CR
			2,014.92	1,907.06	1,750.27 CR
(Income Tax) De Beer, Suzan - Accumulation (DE SUZ00001A)					
01/07/2019	Opening Balance				399.22 CR
01/07/2019	Close Period Journal		399.22		0.00 DR
10/07/2019	System Member Journals			13.36	13.36 CR
12/08/2019	System Member Journals			13.36	26.72 CR
10/09/2019	System Member Journals			13.36	40.08 CR
10/10/2019	System Member Journals			13.36	53.44 CR
11/11/2019	System Member Journals			13.36	66.80 CR
10/12/2019	System Member Journals			13.36	80.16 CR
10/01/2020	System Member Journals			13.36	93.52 CR
10/02/2020	System Member Journals			13.36	106.88 CR
10/03/2020	System Member Journals			16.08	122.96 CR
14/04/2020	System Member Journals			16.08	139.04 CR
11/05/2020	System Member Journals			16.08	155.12 CR
10/06/2020	System Member Journals			16.08	171.20 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			34.73	205.93 CR
			399.22	205.93	205.93 CR
Contributions Tax (53800)					
(Contributions Tax) De Beer, Michiel - Accumulation (DE MIC00001A)					
01/07/2019	Opening Balance				757.05 DR
01/07/2019	Close Period Journal			757.05	0.00 DR
17/07/2019	System Member Journals		124.50		124.50 DR
17/07/2019	System Member Journals		38.85		163.35 DR
30/07/2019	System Member Journals		105.00		268.35 DR
23/09/2019	System Member Journals		153.25		421.60 DR
21/10/2019	System Member Journals		153.25		574.85 DR
18/11/2019	System Member Journals		153.25		728.10 DR
27/12/2019	System Member Journals		153.25		881.35 DR
01/01/2020	System Member Journals		153.25		1,034.60 DR
03/02/2020	System Member Journals		153.25		1,187.85 DR
05/03/2020	System Member Journals		153.25		1,341.10 DR
02/04/2020	System Member Journals		153.25		1,494.35 DR
23/04/2020	System Member Journals		172.87		1,667.22 DR
08/05/2020	System Member Journals		156.79		1,824.01 DR
02/06/2020	System Member Journals		156.79		1,980.80 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2020	System Member Journals			171.20	1,809.60 DR
30/06/2020	System Member Journals		261.75		2,071.35 DR
			2,242.55	928.25	2,071.35 DR
<u>(Contributions Tax) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
30/06/2020	System Member Journals		171.20		171.20 DR
			171.20		171.20 DR
Life Insurance Premiums (53920)					
<u>(Life Insurance Premiums) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
01/07/2019	Opening Balance				11,993.26 DR
01/07/2019	Close Period Journal			11,993.26	0.00 DR
26/07/2019	System Member Journals		932.59		932.59 DR
26/08/2019	System Member Journals		932.59		1,865.18 DR
26/09/2019	System Member Journals		932.59		2,797.77 DR
28/10/2019	System Member Journals		932.59		3,730.36 DR
26/11/2019	System Member Journals		932.59		4,662.95 DR
27/12/2019	System Member Journals		932.59		5,595.54 DR
28/01/2020	System Member Journals		932.59		6,528.13 DR
26/02/2020	System Member Journals		932.59		7,460.72 DR
26/03/2020	System Member Journals		1,045.24		8,505.96 DR
27/03/2020	System Member Journals			1,045.24	7,460.72 DR
15/04/2020	System Member Journals		1,045.24		8,505.96 DR
27/04/2020	System Member Journals		1,045.24		9,551.20 DR
26/05/2020	System Member Journals		1,045.24		10,596.44 DR
26/06/2020	System Member Journals		1,045.24		11,641.68 DR
			12,686.92	13,038.50	11,641.68 DR
<u>(Life Insurance Premiums) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
01/07/2019	Opening Balance				964.76 DR
01/07/2019	Close Period Journal			964.76	0.00 DR
10/07/2019	System Member Journals		89.05		89.05 DR
12/08/2019	System Member Journals		89.05		178.10 DR
10/09/2019	System Member Journals		89.05		267.15 DR
10/10/2019	System Member Journals		89.05		356.20 DR
11/11/2019	System Member Journals		89.05		445.25 DR
10/12/2019	System Member Journals		89.05		534.30 DR
10/01/2020	System Member Journals		89.05		623.35 DR
10/02/2020	System Member Journals		89.05		712.40 DR
10/03/2020	System Member Journals		107.23		819.63 DR
14/04/2020	System Member Journals		107.23		926.86 DR
11/05/2020	System Member Journals		107.23		1,034.09 DR
10/06/2020	System Member Journals		107.23		1,141.32 DR
			1,141.32	964.76	1,141.32 DR
Bank Accounts (60400)					
<u>Cash at Bank (NAB863596495)</u>					
01/07/2019	Opening Balance				628.85 DR
10/07/2019	3G Zurich Life - Suzan			89.05	539.80 DR
17/07/2019	For debitorders CBA		830.00		1,369.80 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
26/07/2019	3S Zurich Life - Michiel			932.59	437.21 DR
30/07/2019	For debitorders CBA		700.00		1,137.21 DR
31/07/2019	Interest		0.45		1,137.66 DR
12/08/2019	3G Zurich Life - Suzan			89.05	1,048.61 DR
26/08/2019	3S Zurich Life - Michiel			932.59	116.02 DR
30/08/2019	Interest		0.39		116.41 DR
10/09/2019	3G Zurich Life - Suzan			89.05	27.36 DR
23/09/2019	For debitorders CBA		1,021.64		1,049.00 DR
26/09/2019	3S Zurich Life - Michiel			932.59	116.41 DR
30/09/2019	Interest		0.07		116.48 DR
10/10/2019	3G Zurich Life - Suzan			89.05	27.43 DR
21/10/2019	For debitorders CBA		1,021.64		1,049.07 DR
28/10/2019	3S Zurich Life - Michiel			932.59	116.48 DR
31/10/2019	Interest		0.07		116.55 DR
11/11/2019	3G Zurich Life - Suzan			89.05	27.50 DR
18/11/2019	For debitorders CBA		1,021.64		1,049.14 DR
26/11/2019	3S Zurich Life - Michiel			932.59	116.55 DR
29/11/2019	Interest		0.07		116.62 DR
10/12/2019	3G Zurich Life - Suzan			89.05	27.57 DR
27/12/2019	For debitorders CBA		1,021.64		1,049.21 DR
27/12/2019	3S Zurich Life - Michiel			932.59	116.62 DR
31/12/2019	Interest		0.01		116.63 DR
01/01/2020	For debitorders CBA		1,021.64		1,138.27 DR
10/01/2020	3G Zurich Life - Suzan			89.05	1,049.22 DR
28/01/2020	3S Zurich Life - Michiel			932.59	116.63 DR
31/01/2020	Interest		0.16		116.79 DR
03/02/2020	For debitorders CBA		1,021.64		1,138.43 DR
10/02/2020	3G Zurich Life - Suzan			89.05	1,049.38 DR
26/02/2020	3S Zurich Life - Michiel			932.59	116.79 DR
28/02/2020	Interest		0.17		116.96 DR
05/03/2020	For debitorders CBA		1,021.64		1,138.60 DR
10/03/2020	3G Zurich Life - Suzan			107.23	1,031.37 DR
26/03/2020	3S Zurich Life - Michiel			1,045.24	13.87 CR
27/03/2020	Reversal of debit - Zurich Life Ins		1,045.24		1,031.37 DR
31/03/2020	Interest		0.09		1,031.46 DR
02/04/2020	For debitorders CBA		1,021.64		2,053.10 DR
14/04/2020	3G Zurich Life - Suzan			107.23	1,945.87 DR
15/04/2020	3S Zurich Life - Michiel			1,045.24	900.63 DR
23/04/2020	Mj S De Beer		1,152.47		2,053.10 DR
27/04/2020	3S Zurich Life - Michiel			1,045.24	1,007.86 DR
30/04/2020	Interest		0.06		1,007.92 DR
08/05/2020	Mj S De Beer		1,045.24		2,053.16 DR
11/05/2020	3G Zurich Life - Suzan			107.23	1,945.93 DR
26/05/2020	3S Zurich Life - Michiel			1,045.24	900.69 DR
29/05/2020	Interest		0.06		900.75 DR
02/06/2020	Mj S De Beer		1,045.24		1,945.99 DR
10/06/2020	3G Zurich Life - Suzan			107.23	1,838.76 DR

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26/06/2020	3S Zurich Life - Michiel			1,045.24	793.52 DR
30/06/2020	Interest		0.07		793.59 DR
			13,992.98	13,828.24	793.59 DR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2019	Opening Balance				1,745.00 CR
30/06/2020	2018 Accounting and Auditor fees paid		1,745.00		0.00 DR
			1,745.00		0.00 DR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2019	Opening Balance				4,479.60 DR
30/06/2020	Create Entries - PDIT Entry - 30/06/2020			286.35	4,193.25 DR
				286.35	4,193.25 DR
Total Debits:			79,460.28		
Total Credits:				79,460.28	