

# CALURA FAMILY SUPER FUND

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Morgan, Andrew - Accumulation (MORAND00001A)</u>					
06/07/2018	transaction through BT Cash Account for the year ended 30.06.2019			784.60	784.60 CR
08/07/2018	transaction through BT Cash Account for the year ended 30.06.2019			784.60	1,569.20 CR
07/09/2018	transaction through BT Cash Account for the year ended 30.06.2019			980.75	2,549.95 CR
08/10/2018	transaction through BT Cash Account for the year ended 30.06.2019			784.60	3,334.55 CR
08/11/2018	transaction through BT Cash Account for the year ended 30.06.2019			784.60	4,119.15 CR
07/12/2018	transaction through BT Cash Account for the year ended 30.06.2019			951.52	5,070.67 CR
08/01/2019	transaction through BT Cash Account for the year ended 30.06.2019			784.60	5,855.27 CR
08/02/2019	transaction through BT Cash Account for the year ended 30.06.2019			980.75	6,836.02 CR
08/03/2019	transaction through BT Cash Account for the year ended 30.06.2019			784.60	7,620.62 CR
08/04/2019	transaction through BT Cash Account for the year ended 30.06.2019			784.60	8,405.22 CR
08/05/2019	transaction through BT Cash Account for the year ended 30.06.2019			784.60	9,189.82 CR
07/06/2019	transaction through BT Cash Account for the year ended 30.06.2019			980.75	10,170.57 CR
				<b>10,170.57</b>	<b>10,170.57 CR</b>
<b>Interest Received (25000)</b>					
<u>BT Cash Management Account (BTCMA120084611)</u>					
31/07/2018	transaction through BT Cash Account for the year ended 30.06.2019			17.21	17.21 CR
31/08/2018	transaction through BT Cash Account for the year ended 30.06.2019			25.61	42.82 CR
30/09/2018	transaction through BT Cash Account for the year ended 30.06.2019			24.87	67.69 CR
31/10/2018	transaction through BT Cash Account for the year ended 30.06.2019			24.65	92.34 CR
30/11/2018	transaction through BT Cash Account for the year ended 30.06.2019			24.14	116.48 CR
31/12/2018	transaction through BT Cash Account for the year ended 30.06.2019			25.31	141.79 CR
31/01/2019	transaction through BT Cash Account for the year ended 30.06.2019			25.61	167.40 CR
28/02/2019	transaction through BT Cash Account for the year ended 30.06.2019			23.43	190.83 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2019	transaction through BT Cash Account for the year ended 30.06.2019			25.37	216.20 CR
30/04/2019	transaction through BT Cash Account for the year ended 30.06.2019			25.13	241.33 CR
31/05/2019	transaction through BT Cash Account for the year ended 30.06.2019			26.17	267.50 CR
30/06/2019	transaction through BT Cash Account for the year ended 30.06.2019			25.52	293.02 CR
				<b>293.02</b>	<b>293.02 CR</b>
<b>Interest Received ATO General Interest Charge (25100)</b>					
<u>Interest Received ATO General Interest Charge (25100)</u>					
25/03/2019	transaction through BT Cash Account for the year ended 30.06.2019			47.57	47.57 CR
				<b>47.57</b>	<b>47.57 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
30/06/2019	take up accountancy invoice for 2018 work (incl reimbursement of ASIC fee for 2019)		1,584.00		1,584.00 DR
			<b>1,584.00</b>		<b>1,584.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
25/03/2019	transaction through BT Cash Account for the year ended 30.06.2019		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
30/06/2019	take up accountancy invoice for 2018 work (incl reimbursement of ASIC fee for 2019)		330.00		330.00 DR
			<b>330.00</b>		<b>330.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
30/06/2019	take up accountancy invoice for 2018 work (incl reimbursement of ASIC fee for 2019)		263.00		263.00 DR
			<b>263.00</b>		<b>263.00 DR</b>
<b>Investment Expenses (37500)</b>					
<u>BT Panorama Investments - CMA (BT Pan)</u>					
03/07/2018	transaction through BT Cash Account for the year ended 30.06.2019		110.48		110.48 DR
02/08/2018	transaction through BT Cash Account for the year ended 30.06.2019		114.16		224.64 DR
04/09/2018	transaction through BT Cash Account for the year ended 30.06.2019		114.16		338.80 DR
25/09/2018	transaction through BT Cash Account for the year ended 30.06.2019		37.91		376.71 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
03/10/2018	transaction through BT Cash Account for the year ended 30.06.2019		110.48		487.19 DR
02/11/2018	transaction through BT Cash Account for the year ended 30.06.2019		116.31		603.50 DR
04/12/2018	transaction through BT Cash Account for the year ended 30.06.2019		112.56		716.06 DR
03/01/2019	transaction through BT Cash Account for the year ended 30.06.2019		116.31		832.37 DR
02/02/2019	transaction through BT Cash Account for the year ended 30.06.2019		116.31		948.68 DR
02/03/2019	transaction through BT Cash Account for the year ended 30.06.2019		105.06		1,053.74 DR
02/04/2019	transaction through BT Cash Account for the year ended 30.06.2019		116.31		1,170.05 DR
03/05/2019	transaction through BT Cash Account for the year ended 30.06.2019		112.56		1,282.61 DR
04/06/2019	transaction through BT Cash Account for the year ended 30.06.2019		116.31		1,398.92 DR
			<b>1,398.92</b>		<b>1,398.92 DR</b>
<b>Life Insurance Premiums (39000)</b>					
<u>(Life Insurance Premiums) Morgan, Andrew - Accumulation (MORAND00001A)</u>					
25/09/2018	transaction through BT Cash Account for the year ended 30.06.2019		3,806.33		3,806.33 DR
			<b>3,806.33</b>		<b>3,806.33 DR</b>
<u>(Life Insurance Premiums) Morgan, Rachel - Accumulation (MORRAC00001A)</u>					
13/07/2018	transaction through BT Cash Account for the year ended 30.06.2019		1,125.36		1,125.36 DR
			<b>1,125.36</b>		<b>1,125.36 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		261.75		261.75 DR
			<b>261.75</b>		<b>261.75 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
06/07/2018	System Member Journals		666.91		666.91 DR
08/07/2018	System Member Journals		666.91		1,333.82 DR
13/07/2018	System Member Journals			956.56	377.26 DR
07/09/2018	System Member Journals		833.64		1,210.90 DR
25/09/2018	System Member Journals			3,235.38	2,024.48 CR
08/10/2018	System Member Journals		666.91		1,357.57 CR
08/11/2018	System Member Journals		666.91		690.66 CR
07/12/2018	System Member Journals		808.79		118.13 DR
08/01/2019	System Member Journals		666.91		785.04 DR
08/02/2019	System Member Journals		833.64		1,618.68 DR
08/03/2019	System Member Journals		666.91		2,285.59 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
08/04/2019	System Member Journals		666.91		2,952.50 DR
08/05/2019	System Member Journals		666.91		3,619.41 DR
07/06/2019	System Member Journals		833.64		4,453.05 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			2,576.02	1,877.03 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			918.31	958.72 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		386.35		1,345.07 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		137.73		1,482.80 DR
			<b>9,169.07</b>	<b>7,686.27</b>	<b>1,482.80 DR</b>

**Opening Balance (50010)**

(Opening Balance) Morgan, Andrew - Accumulation (MORAND00001A)

01/07/2018	Opening Balance				159,102.51 CR
01/07/2018	Close Period Journal			3,820.65	162,923.16 CR
				<b>3,820.65</b>	<b>162,923.16 CR</b>

(Opening Balance) Morgan, Rachel - Accumulation (MORRAC00001A)

01/07/2018	Opening Balance				61,412.47 CR
01/07/2018	Close Period Journal		1,676.75		59,735.72 CR
			<b>1,676.75</b>		<b>59,735.72 CR</b>

**Contributions (52420)**

(Contributions) Morgan, Andrew - Accumulation (MORAND00001A)

01/07/2018	Opening Balance				10,366.72 CR
01/07/2018	Close Period Journal		10,366.72		0.00 DR
06/07/2018	System Member Journals			784.60	784.60 CR
08/07/2018	System Member Journals			784.60	1,569.20 CR
07/09/2018	System Member Journals			980.75	2,549.95 CR
08/10/2018	System Member Journals			784.60	3,334.55 CR
08/11/2018	System Member Journals			784.60	4,119.15 CR
07/12/2018	System Member Journals			951.52	5,070.67 CR
08/01/2019	System Member Journals			784.60	5,855.27 CR
08/02/2019	System Member Journals			980.75	6,836.02 CR
08/03/2019	System Member Journals			784.60	7,620.62 CR
08/04/2019	System Member Journals			784.60	8,405.22 CR
08/05/2019	System Member Journals			784.60	9,189.82 CR
07/06/2019	System Member Journals			980.75	10,170.57 CR
			<b>10,366.72</b>	<b>10,170.57</b>	<b>10,170.57 CR</b>

**Share of Profit/(Loss) (53100)**

(Share of Profit/(Loss)) Morgan, Andrew - Accumulation (MORAND00001A)

01/07/2018	Opening Balance				2,502.57 DR
01/07/2018	Close Period Journal			2,502.57	0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		2,576.02		2,576.02 DR
			<b>2,576.02</b>	<b>2,502.57</b>	<b>2,576.02 DR</b>

(Share of Profit/(Loss)) Morgan, Rachel - Accumulation (MORRAC00001A)

01/07/2018	Opening Balance				938.33 DR
01/07/2018	Close Period Journal			938.33	0.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		918.31		918.31 DR
			<b>918.31</b>	<b>938.33</b>	<b>918.31 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Morgan, Andrew - Accumulation (MORAND00001A)</u>					
01/07/2018	Opening Balance				880.80 CR
01/07/2018	Close Period Journal		880.80		0.00 DR
25/09/2018	System Member Journals			570.95	570.95 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			386.35	957.30 CR
			<b>880.80</b>	<b>957.30</b>	<b>957.30 CR</b>
<u>(Income Tax) Morgan, Rachel - Accumulation (MORRAC00001A)</u>					
01/07/2018	Opening Balance				295.90 CR
01/07/2018	Close Period Journal		295.90		0.00 DR
13/07/2018	System Member Journals			168.80	168.80 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			137.73	306.53 CR
			<b>295.90</b>	<b>306.53</b>	<b>306.53 CR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Morgan, Andrew - Accumulation (MORAND00001A)</u>					
01/07/2018	Opening Balance				1,555.00 DR
01/07/2018	Close Period Journal			1,555.00	0.00 DR
06/07/2018	System Member Journals		117.69		117.69 DR
08/07/2018	System Member Journals		117.69		235.38 DR
07/09/2018	System Member Journals		147.11		382.49 DR
08/10/2018	System Member Journals		117.69		500.18 DR
08/11/2018	System Member Journals		117.69		617.87 DR
07/12/2018	System Member Journals		142.73		760.60 DR
08/01/2019	System Member Journals		117.69		878.29 DR
08/02/2019	System Member Journals		147.11		1,025.40 DR
08/03/2019	System Member Journals		117.69		1,143.09 DR
08/04/2019	System Member Journals		117.69		1,260.78 DR
08/05/2019	System Member Journals		117.69		1,378.47 DR
07/06/2019	System Member Journals		147.11		1,525.58 DR
			<b>1,525.58</b>	<b>1,555.00</b>	<b>1,525.58 DR</b>
<b>Life Insurance Premiums (53920)</b>					
<u>(Life Insurance Premiums) Morgan, Andrew - Accumulation (MORAND00001A)</u>					
01/07/2018	Opening Balance				3,369.30 DR
01/07/2018	Close Period Journal			3,369.30	0.00 DR
25/09/2018	System Member Journals		3,806.33		3,806.33 DR
			<b>3,806.33</b>	<b>3,369.30</b>	<b>3,806.33 DR</b>
<u>(Life Insurance Premiums) Morgan, Rachel - Accumulation (MORRAC00001A)</u>					
01/07/2018	Opening Balance				1,034.32 DR
01/07/2018	Close Period Journal			1,034.32	0.00 DR
13/07/2018	System Member Journals		1,125.36		1,125.36 DR
			<b>1,125.36</b>	<b>1,034.32</b>	<b>1,125.36 DR</b>
<b>Bank Accounts (60400)</b>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>BT Cash Management Account (BTCMA120084611)</u>					
01/07/2018	Opening Balance				61,744.73 DR
03/07/2018	transaction through BT Cash Account for the year ended 30.06.2019			110.48	61,634.25 DR
03/07/2018	transaction through BT Cash Account for the year ended 30.06.2019			254.00	61,380.25 DR
03/07/2018	transaction through BT Cash Account for the year ended 30.06.2019			1,242.00	60,138.25 DR
06/07/2018	transaction through BT Cash Account for the year ended 30.06.2019		784.60		60,922.85 DR
08/07/2018	transaction through BT Cash Account for the year ended 30.06.2019		784.60		61,707.45 DR
13/07/2018	transaction through BT Cash Account for the year ended 30.06.2019			1,125.36	60,582.09 DR
31/07/2018	transaction through BT Cash Account for the year ended 30.06.2019		17.21		60,599.30 DR
02/08/2018	transaction through BT Cash Account for the year ended 30.06.2019			114.16	60,485.14 DR
31/08/2018	transaction through BT Cash Account for the year ended 30.06.2019		25.61		60,510.75 DR
04/09/2018	transaction through BT Cash Account for the year ended 30.06.2019			114.16	60,396.59 DR
07/09/2018	transaction through BT Cash Account for the year ended 30.06.2019		980.75		61,377.34 DR
25/09/2018	transaction through BT Cash Account for the year ended 30.06.2019			3,806.33	57,571.01 DR
25/09/2018	transaction through BT Cash Account for the year ended 30.06.2019			37.91	57,533.10 DR
30/09/2018	transaction through BT Cash Account for the year ended 30.06.2019		24.87		57,557.97 DR
03/10/2018	transaction through BT Cash Account for the year ended 30.06.2019			110.48	57,447.49 DR
08/10/2018	transaction through BT Cash Account for the year ended 30.06.2019		784.60		58,232.09 DR
31/10/2018	transaction through BT Cash Account for the year ended 30.06.2019		24.65		58,256.74 DR
02/11/2018	transaction through BT Cash Account for the year ended 30.06.2019			116.31	58,140.43 DR
08/11/2018	transaction through BT Cash Account for the year ended 30.06.2019		784.60		58,925.03 DR
30/11/2018	transaction through BT Cash Account for the year ended 30.06.2019		24.14		58,949.17 DR
04/12/2018	transaction through BT Cash Account for the year ended 30.06.2019			112.56	58,836.61 DR
07/12/2018	transaction through BT Cash Account for the year ended		951.52		59,788.13 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	30.06.2019				
31/12/2018	transaction through BT Cash Account for the year ended 30.06.2019		25.31		59,813.44 DR
03/01/2019	transaction through BT Cash Account for the year ended 30.06.2019			116.31	59,697.13 DR
08/01/2019	transaction through BT Cash Account for the year ended 30.06.2019		784.60		60,481.73 DR
31/01/2019	transaction through BT Cash Account for the year ended 30.06.2019		25.61		60,507.34 DR
02/02/2019	transaction through BT Cash Account for the year ended 30.06.2019			116.31	60,391.03 DR
08/02/2019	transaction through BT Cash Account for the year ended 30.06.2019		980.75		61,371.78 DR
28/02/2019	transaction through BT Cash Account for the year ended 30.06.2019		23.43		61,395.21 DR
02/03/2019	transaction through BT Cash Account for the year ended 30.06.2019			105.06	61,290.15 DR
07/03/2019	transaction through BT Cash Account for the year ended 30.06.2019			1,266.00	60,024.15 DR
07/03/2019	transaction through BT Cash Account for the year ended 30.06.2019			1,967.00	58,057.15 DR
08/03/2019	transaction through BT Cash Account for the year ended 30.06.2019		784.60		58,841.75 DR
25/03/2019	transaction through BT Cash Account for the year ended 30.06.2019		1,818.02		60,659.77 DR
31/03/2019	transaction through BT Cash Account for the year ended 30.06.2019		25.37		60,685.14 DR
02/04/2019	transaction through BT Cash Account for the year ended 30.06.2019			116.31	60,568.83 DR
08/04/2019	transaction through BT Cash Account for the year ended 30.06.2019		784.60		61,353.43 DR
30/04/2019	transaction through BT Cash Account for the year ended 30.06.2019		25.13		61,378.56 DR
03/05/2019	transaction through BT Cash Account for the year ended 30.06.2019			112.56	61,266.00 DR
08/05/2019	transaction through BT Cash Account for the year ended 30.06.2019		784.60		62,050.60 DR
20/05/2019	transaction through BT Cash Account for the year ended 30.06.2019			633.00	61,417.60 DR
31/05/2019	transaction through BT Cash Account for the year ended 30.06.2019		26.17		61,443.77 DR
04/06/2019	transaction through BT Cash Account for the year ended 30.06.2019			116.31	61,327.46 DR
07/06/2019	transaction through BT Cash Account for the year ended 30.06.2019		980.75		62,308.21 DR
30/06/2019	transaction through BT Cash		25.52		62,333.73 DR

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## General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Account for the year ended 30.06.2019					
			<b>12,281.61</b>	<b>11,692.61</b>	<b>62,333.73 DR</b>
<b>Real Estate Properties ( Australian - Residential) (77200)</b>					
<u>702/4 Neilson Place Footscray (NEILSON)</u>					
01/07/2018	Opening Balance	1.00			83,000.00 DR
			<b>1.00</b>		<b>83,000.00 DR</b>
<b>Units in Unlisted Unit Trusts (Australian) (78400)</b>					
<u>289 Grange Road Developments Unit Trust (GRANGE.AX)</u>					
01/07/2018	Opening Balance	4.00			77,500.00 DR
			<b>4.00</b>		<b>77,500.00 DR</b>
<b>Sundry Creditors (80700)</b>					
<u>Sundry Creditors (80700)</u>					
01/07/2018	Opening Balance				2,221.00 CR
03/07/2018	transaction through BT Cash Account for the year ended 30.06.2019		254.00		1,967.00 CR
07/03/2019	transaction through BT Cash Account for the year ended 30.06.2019		1,967.00		0.00 DR
30/06/2019	take up accountancy invoice for 2018 work (incl reimbursement of ASIC fee for 2019)			2,177.00	2,177.00 CR
			<b>2,221.00</b>	<b>2,177.00</b>	<b>2,177.00 CR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2018	Opening Balance				3,877.15 DR
07/03/2019	transaction through BT Cash Account for the year ended 30.06.2019		633.00		4,510.15 DR
07/03/2019	transaction through BT Cash Account for the year ended 30.06.2019		633.00		5,143.15 DR
25/03/2019	transaction through BT Cash Account for the year ended 30.06.2019			2,029.45	3,113.70 DR
20/05/2019	transaction through BT Cash Account for the year ended 30.06.2019		633.00		3,746.70 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			261.75	3,484.95 DR
			<b>1,899.00</b>	<b>2,291.20</b>	<b>3,484.95 DR</b>
<b>PAYG Instalments (86000)</b>					
<u>PAYG Instalments (86000)</u>					
01/07/2018	Opening Balance				1,242.00 CR
03/07/2018	transaction through BT Cash Account for the year ended 30.06.2019		1,242.00		0.00 DR
			<b>1,242.00</b>		<b>0.00 DR</b>
<b>Total Debits:</b>	<b>59,012.81</b>				
<b>Total Credits:</b>	<b>59,012.81</b>				