

The Latto Superannuation Fund

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
(5,000.00)	24200/LATPAU00001A	(Contributions) Latto, Paul Justin - Accumulation			5,000.00 ✓
(5,000.00)	24200/LATSHA00001A	(Contributions) Latto, Sharyn Debra - Accumulation			5,000.00 ✓
	24700	Changes in Market Values of Investments			27,500.00 ✓
	25000	Interest Received			
(0.53)	25000/WBC121417	Westpac Business Flexi ***1417			0.36 ✓
(79.24)	25000/Westpac Self Super O	Westpac Self Super Online ***1425			72.62 ✓
	28000	Property Income			
(13,520.00)	28000/LATTO1	23 Warrigal Street, Para Hills, SA 5096			13,520.00 ✓
2,310.00	30100	Accountancy Fees		2,200.00 ✓	
259.00	30400	ATO Supervisory Levy		259.00	
1,067.07	30700	Auditor's Remuneration		880.00 ✓	
48.00	30800	ASIC Fees		570.00 ✓	
27.50	31500	Bank Charges		38.50 ✓	
370.00	38000	Insurance		370.00 ✓	
	39000	Life Insurance Premiums			
1,836.47	39000/LATPAU00001A	(Life Insurance Premiums) Latto, Paul Justin - Accumulation		2,085.66 ✓	
868.51	39000/LATSHA00001A	(Life Insurance Premiums) Latto, Sharyn Debra - Accumulation		996.71 ✓	
	41960	Property Expenses - Council Rates			
1,410.10	41960/LATTO1	23 Warrigal Street, Para Hills, SA 5096		1,368.05 ✓	
	41980	Property Expenses - Insurance Premium			
1,081.35	41980/LATTO1	23 Warrigal Street, Para Hills, SA 5096		1,157.15 ✓	
	42010	Property Expenses - Interest on Loans			
11,925.02	42010/LATTO1	23 Warrigal Street, Para Hills, SA 5096		11,868.01 ✓	
	42150	Property Expenses - Water Rates			
1,017.51	42150/LATTO1	23 Warrigal Street, Para Hills, SA 5096		1,144.61 ✓	
207.15	48500	Income Tax Expense		2,848.40	
1,172.09	49000	Profit/Loss Allocation Account		25,306.89	

The Latto Superannuation Fund

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	50010	Opening Balance			
(53,277.42)	50010/LATPAU00001A	(Opening Balance) Latto, Paul Justin - Accumulation			53,118.67
(40,318.72)	50010/LATSHA00001A	(Opening Balance) Latto, Sharyn Debra - Accumulation			41,649.56
	52420	Contributions			
(5,000.00)	52420/LATPAU00001A	(Contributions) Latto, Paul Justin - Accumulation			5,000.00
(5,000.00)	52420/LATSHA00001A	(Contributions) Latto, Sharyn Debra - Accumulation			5,000.00
	53100	Share of Profit/(Loss)			
3,350.11	53100/LATPAU00001A	(Share of Profit/(Loss)) Latto, Paul Justin - Accumulation			11,863.36
2,565.67	53100/LATSHA00001A	(Share of Profit/(Loss)) Latto, Sharyn Debra - Accumulation			9,374.30
	53330	Income Tax			
(777.83)	53330/LATPAU00001A	(Income Tax) Latto, Paul Justin - Accumulation		698.64	
(515.02)	53330/LATSHA00001A	(Income Tax) Latto, Sharyn Debra - Accumulation		649.76	
	53800	Contributions Tax			
750.00	53800/LATPAU00001A	(Contributions Tax) Latto, Paul Justin - Accumulation		750.00	
750.00	53800/LATSHA00001A	(Contributions Tax) Latto, Sharyn Debra - Accumulation		750.00	
	53920	Life Insurance Premiums			
1,836.47	53920/LATPAU00001A	(Life Insurance Premiums) Latto, Paul Justin - Accumulation		2,085.66	
868.51	53920/LATSHA00001A	(Life Insurance Premiums) Latto, Sharyn Debra - Accumulation		996.71	
	60400	Bank Accounts			
10,963.04	60400/WBC121417	Westpac Business Flexi ***1417		8,950.32	
14,499.98	60400/Westpac Self Super O	Westpac Self Super Online ***1425		12,572.60	
	77200	Real Estate Properties (Australian - Residential)			
272,500.00	77200/LATTO1	23 Warrigal Street, Para Hills, SA 5096	1.0000	300,000.00	
(207.15)	85000	Income Tax Payable/Refundable			98.40
	85500	Limited Recourse Borrowing Arrangements			
(202,880.99)	85500/LATTO1	Westpac ***3543 - 23 Warrigal Street			198,492.75
(106.65)	89000	Deferred Tax Liability/Asset			2,856.65

378,546.67

378,546.67

Current Year Profit/(Loss): 28,155.29

The Latto Superannuation Fund

Detailed Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24200	Contributions			
	24200/PERC	Personal Contributions - Concessional			
(5,000.00)	24200/PERC/LATPAU00001A	(Contributions) Latto, Paul Justin - Accumulation			5,000.00
(5,000.00)	24200/PERC/LATSHA00001A	(Contributions) Latto, Sharyn Debra - Accumulation			5,000.00
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
	24700/Unrealised/LATTO1	LATTO1			27,500.00
	25000	Interest Received			
(0.53)	25000/WBC121417	Westpac Business Flexi ***1417			0.36
(79.24)	25000/Westpac Self Super O	Westpac Self Super Online ***1425			72.62
	28000	Property Income			
(13,520.00)	28000/LATTO1	23 Warrigal Street, Para Hills, SA 5096			13,520.00
2,310.00	30100	Accountancy Fees		2,200.00	
259.00	30400	ATO Supervisory Levy		259.00	
1,067.07	30700	Auditor's Remuneration		880.00	
48.00	30800	ASIC Fees		570.00	
27.50	31500	Bank Charges		38.50	
370.00	38000	Insurance		370.00	
	39000	Life Insurance Premiums			
1,836.47	39000/LATPAU00001A	(Life Insurance Premiums) Latto, Paul Justin - Accumulation		2,085.66	
868.51	39000/LATSHA00001A	(Life Insurance Premiums) Latto, Sharyn Debra - Accumulation		996.71	
	41960	Property Expenses - Council Rates			
1,410.10	41960/LATTO1	23 Warrigal Street, Para Hills, SA 5096		1,368.05	
	41980	Property Expenses - Insurance Premium			
1,081.35	41980/LATTO1	23 Warrigal Street, Para Hills, SA 5096		1,157.15	
	42010	Property Expenses - Interest on Loans			
11,925.02	42010/LATTO1	23 Warrigal Street, Para Hills, SA 5096		11,868.01	
	42150	Property Expenses - Water Rates			

The Latto Superannuation Fund

Detailed Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
1,017.51	42150/LATTO1	23 Warrigal Street, Para Hills, SA 5096		1,144.61	
207.15	48500	Income Tax Expense		2,848.40	
1,172.09	49000	Profit/Loss Allocation Account		25,306.89	
	50010	Opening Balance			
(53,277.42)	50010/LATPAU00001A	(Opening Balance) Latto, Paul Justin - Accumulation Accumulation Preserved 49,091.38 Unrestricted Non Preserved 4,027.29 Taxable 47,423.92 Tax Free 5,694.75			53,118.67
(40,318.72)	50010/LATSHA00001A	(Opening Balance) Latto, Sharyn Debra - Accumulation Accumulation Preserved 41,649.56 Taxable 35,955.41 Tax Free 5,694.15			41,649.56
	52420	Contributions			
(5,000.00)	52420/LATPAU00001A	(Contributions) Latto, Paul Justin - Accumulation Accumulation Preserved 5,000.00 Taxable 5,000.00			5,000.00
(5,000.00)	52420/LATSHA00001A	(Contributions) Latto, Sharyn Debra - Accumulation Accumulation Preserved 5,000.00 Taxable 5,000.00			5,000.00
	53100	Share of Profit/(Loss)			
3,350.11	53100/LATPAU00001A	(Share of Profit/ Loss) Latto, Paul Justin - Accumulation Accumulation Preserved 11,863.36 Taxable 11,863.36			11,863.36
2,565.67	53100/LATSHA00001A	(Share of Profit/ Loss) Latto, Sharyn Debra - Accumulation Accumulation Preserved 9,374.30 Taxable 9,374.30			9,374.30
	53330	Income Tax			
(777.83)	53330/LATPAU00001A	(Income Tax) Latto, Paul Justin - Accumulation Accumulation Preserved (698.64) Taxable (698.64)		698.64	
(515.02)	53330/LATSHA00001A	(Income Tax) Latto, Sharyn Debra - Accumulation Accumulation Preserved (649.76) Taxable (649.76)		649.76	
	53800	Contributions Tax			
750.00	53800/LATPAU00001A	(Contributions Tax) Latto, Paul Justin - Accumulation		750.00	

The Latto Superannuation Fund

Detailed Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
		Accumulation Preserved (750.00) Taxable (750.00)			
750.00	53800/LATSHA00001A	(Contributions Tax) Latto, Sharyn Debra - Accumulation Accumulation Preserved (750.00) Taxable (750.00)		750.00	
	53920	Life Insurance Premiums			
1,836.47	53920/LATPAU00001A	(Life Insurance Premiums) Latto, Paul Justin - Accumulation Accumulation Preserved (2,085.66) Taxable (2,085.66)		2,085.66	
868.51	53920/LATSHA00001A	(Life Insurance Premiums) Latto, Sharyn Debra - Accumulation Accumulation Preserved (996.71) Taxable (996.71)		996.71	
	60400	Bank Accounts			
10,963.04	60400/WBC121417	Westpac Business Flexi ***1417		8,950.32	
14,499.98	60400/Westpac Self Super O	Westpac Self Super Online ***1425		12,572.60	
	77200	Real Estate Properties (Australian - Residential)			
272,500.00	77200/LATTO1	23 Warrigal Street, Para Hills, SA 5096	1.0000	300,000.00	
(207.15)	85000	Income Tax Payable/Refundable 2018 Installments 207.15			98.40
	85500	Limited Recourse Borrowing Arrangements			
(202,880.99)	85500/LATTO1	Westpac ***3543 - 23 Warrigal Street			198,492.75
(106.65)	89000	Deferred Tax Liability/Asset			2,856.65
				378,546.67	378,546.67

Current Year Profit/(Loss): 28,155.29

The Latto Superannuation Fund

Investment Income Report

As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts												
Westpac Business Flexi ***1417	0.36			0.36	0.00	0.00	0.00	0.36			0.00	0.00
Westpac Self Super Online ***1425	72.62			72.62	0.00	0.00	0.00	72.62			0.00	0.00
	72.98			72.98	0.00	0.00	0.00	72.98			0.00	0.00
Real Estate Properties (Australian - Residential)												
LATTO1 23 Warrigal Street, Para Hills, SA 5096	13,520.00							13,520.00				
	13,520.00							13,520.00				
	13,592.98			72.98	0.00	0.00	0.00	13,592.98			0.00	0.00

Assessable Income (Excl. Capital Gains) **13,592.98**

Net Capital Gain **0.00**

Total Assessable Income 13,592.98

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

The Latto Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019	2018
		\$	\$
Assets			
Investments			
Real Estate Properties (Australian - Residential) 23 Warrigal Street, Para Hills, SA 5096	2	300,000.00	272,500.00
Total Investments		<u>300,000.00</u>	<u>272,500.00</u>
Other Assets			
Bank Accounts	3		
Westpac Business Flexi ***1417		8,950.32	10,963.04
Westpac Self Super Online ***1425		12,572.60	14,499.98
Total Other Assets		<u>21,522.92</u>	<u>25,463.02</u>
Total Assets		<u>321,522.92</u>	<u>297,963.02</u>
Less:			
Liabilities			
Income Tax Payable		98.40	207.15
Limited Recourse Borrowing Arrangements Westpac ***3543 - 23 Warrigal Street		198,492.75	202,880.99
Deferred Tax Liability		2,856.65	106.65
Total Liabilities		<u>201,447.80</u>	<u>203,194.79</u>
Net assets available to pay benefits		<u>120,075.12</u>	<u>94,768.23</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts			
Latto, Paul Justin - Accumulation	4, 5	66,447.73	53,118.67
Latto, Sharyn Debra - Accumulation		53,627.39	41,649.56
Total Liability for accrued benefits allocated to members' accounts		<u>120,075.12</u>	<u>94,768.23</u>

The Latto Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Latto, Paul Justin - Accumulation (LATPAU00001A)</u>					
04/04/2019	PL contribution			2,500.00	2,500.00 CR
30/05/2019	PL contribution			1,000.00	3,500.00 CR
17/06/2019	Contribution - PL			1,500.00	5,000.00 CR
				5,000.00	5,000.00 CR
<u>(Contributions) Latto, Sharyn Debra - Accumulation (LATSHA00001A)</u>					
30/05/2019	SL Contribution			1,000.00	1,000.00 CR
06/06/2019	Contribution - SL			1,000.00	2,000.00 CR
06/06/2019	Contribution - SL			1,000.00	3,000.00 CR
17/06/2019	Contribution - SI [Contribution - SL]			2,000.00	5,000.00 CR
				5,000.00	5,000.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2019	Revaluation - 30/06/2019 @ \$300,000.000000 (Exit) - 1.000000 Units on hand (LATTO1)			27,500.00	27,500.00 CR
				27,500.00	27,500.00 CR
Interest Received (25000)					
<u>Westpac Business Flexi ***1417 (WBC121417)</u>					
31/07/2018	Interest paid			0.09	0.09 CR
31/08/2018	Inerest			0.05	0.14 CR
28/09/2018	Interest paid			0.02	0.16 CR
31/10/2018	Interest paid			0.02	0.18 CR
30/11/2018	Interest paid			0.01	0.19 CR
31/12/2018	Interest paid			0.02	0.21 CR
31/01/2019	Interest Paid			0.02	0.23 CR
28/02/2019	Interest Paid			0.02	0.25 CR
29/03/2019	Interest paid			0.01	0.26 CR
30/04/2019	Interest Paid			0.02	0.28 CR
31/05/2019	Interest Paid			0.02	0.30 CR
28/06/2019	Interest Paid			0.06	0.36 CR
				0.36	0.36 CR
<u>Westpac Self Super Online ***1425 (Westpac Self Super O)</u>					
31/07/2018	Interest			6.99	6.99 CR
31/08/2018	Interest			6.77	13.76 CR
28/09/2018	Interest			6.12	19.88 CR
31/10/2018	Interest			7.21	27.09 CR
30/11/2018	Interest			6.56	33.65 CR
31/12/2018	Interest			6.00	39.65 CR
31/01/2019	Interest			5.85	45.50 CR
28/02/2019	Interest			5.29	50.79 CR
29/03/2019	Interest			5.48	56.27 CR
30/04/2019	Interest			6.05	62.32 CR
31/05/2019	Interest			5.86	68.18 CR
28/06/2019	Interest			4.44	72.62 CR

The Latto Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
				72.62	72.62 CR
Property Income (28000)					
<u>23 Warrigal Street, Para Hills, SA 5096 (LATTO1)</u>					
13/07/2018	Rent			520.00	520.00 CR
27/07/2018	Rent			520.00	1,040.00 CR
10/08/2018	Rent			520.00	1,560.00 CR
24/08/2018	Rent			520.00	2,080.00 CR
07/09/2018	Rent			520.00	2,600.00 CR
21/09/2018	Rent			520.00	3,120.00 CR
05/10/2018	Rent			520.00	3,640.00 CR
19/10/2018	rent			520.00	4,160.00 CR
02/11/2018	Rent			520.00	4,680.00 CR
16/11/2018	Rent			520.00	5,200.00 CR
30/11/2018	Rent			520.00	5,720.00 CR
14/12/2018	Rent			520.00	6,240.00 CR
28/12/2018	rent			520.00	6,760.00 CR
11/01/2019	rent			520.00	7,280.00 CR
25/01/2019	rent			520.00	7,800.00 CR
08/02/2019	Rent			520.00	8,320.00 CR
22/02/2019	rent			520.00	8,840.00 CR
08/03/2019	rent			520.00	9,360.00 CR
22/03/2019	rent			520.00	9,880.00 CR
05/04/2019	Rent			520.00	10,400.00 CR
23/04/2019	Rent			520.00	10,920.00 CR
03/05/2019	Rent			520.00	11,440.00 CR
17/05/2019	rent			520.00	11,960.00 CR
31/05/2019	rent			520.00	12,480.00 CR
14/06/2019	rent			520.00	13,000.00 CR
28/06/2019	rent			520.00	13,520.00 CR
				13,520.00	13,520.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
14/08/2018	PDK Financial - tax prep		1,500.00		1,500.00 DR
16/08/2018	PDK - prepare income tax		700.00		2,200.00 DR
			2,200.00		2,200.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
07/09/2018	ATO		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
15/08/2018	PDK - Audit Fee		880.00		880.00 DR
			880.00		880.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					

The Latto Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/07/2018	Red Dog Annual Asic		254.00		254.00 DR
15/04/2019	ASIC ottal mgt pty ltd		53.00		307.00 DR
26/06/2019	ASIC Red Dog		263.00		570.00 DR
			570.00		570.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
02/07/2018	Transaction Fee		4.50		4.50 DR
01/08/2018	Transaction Fee		2.50		7.00 DR
03/09/2018	Transaction Fee		4.00		11.00 DR
01/10/2018	Transaction Fee		4.00		15.00 DR
01/11/2018	Transaction Fee		2.00		17.00 DR
03/12/2018	Transaction Fee		3.50		20.50 DR
02/01/2019	Transaction Fee		3.50		24.00 DR
01/02/2019	Transaction Fee		2.00		26.00 DR
01/03/2019	Transaction Fee		2.00		28.00 DR
01/04/2019	Transaction Fee		3.50		31.50 DR
01/05/2019	Transaction Fee		3.00		34.50 DR
03/06/2019	Transaction Fee		4.00		38.50 DR
			38.50		38.50 DR
Insurance (38000)					
<u>Insurance (38000)</u>					
29/11/2018	PDK Financial - Audit Shield		370.00		370.00 DR
			370.00		370.00 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Latto, Paul Justin - Accumulation (LATPAU00001A)</u>					
14/08/2018	One Path Life Insurance		2,085.66		2,085.66 DR
			2,085.66		2,085.66 DR
<u>(Life Insurance Premiums) Latto, Sharyn Debra - Accumulation (LATSHA00001A)</u>					
14/08/2018	One Path Life Insurance		996.71		996.71 DR
			996.71		996.71 DR
Property Expenses - Council Rates (41960)					
<u>23 Warrigal Street, Para Hills, SA 5096 (LATTO1)</u>					
07/09/2018	Council rates		317.80		317.80 DR
18/09/2018	Rev SA - ESL		97.30		415.10 DR
05/12/2018	Council rates		317.65		732.75 DR
04/03/2019	Council rates		317.65		1,050.40 DR
04/06/2019	Council rates		317.65		1,368.05 DR
			1,368.05		1,368.05 DR
Property Expenses - Insurance Premium (41980)					
<u>23 Warrigal Street, Para Hills, SA 5096 (LATTO1)</u>					
25/03/2019	House Insurance		1,157.15		1,157.15 DR
			1,157.15		1,157.15 DR
Property Expenses - Interest on Loans (42010)					
<u>23 Warrigal Street, Para Hills, SA 5096 (LATTO1)</u>					

The Latto Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/07/2018	Interest		970.26		970.26 DR
06/08/2018	Interest		1,033.13		2,003.39 DR
05/09/2018	Interest		964.52		2,967.91 DR
05/10/2018	Interest		975.23		3,943.14 DR
05/11/2018	Interest		1,016.91		4,960.05 DR
05/12/2018	Interest		982.57		5,942.62 DR
07/01/2019	Interest		1,078.71		7,021.33 DR
05/02/2019	Interest		946.60		7,967.93 DR
08/03/2019	Interest		912.51		8,880.44 DR
05/04/2019	Interest		1,008.44		9,888.88 DR
06/05/2019	Interest		1,006.79		10,895.67 DR
05/06/2019	Interest		972.34		11,868.01 DR
			11,868.01		11,868.01 DR
Property Expenses - Water Rates (42150)					
<u>23 Warrigal Street, Para Hills, SA 5096 (LATTO1)</u>					
21/09/2018	SA Water		200.85		200.85 DR
21/12/2018	SA Water		215.66		416.51 DR
22/03/2019	SA Water		417.66		834.17 DR
20/06/2019	SA Water		310.44		1,144.61 DR
			1,144.61		1,144.61 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - PDIT Entry - 30/06/2019		2,750.00		2,750.00 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		98.40		2,848.40 DR
			2,848.40		2,848.40 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
14/08/2018	System Member Journals			1,772.81	1,772.81 CR
14/08/2018	System Member Journals			847.20	2,620.01 CR
04/04/2019	System Member Journals		2,125.00		495.01 CR
30/05/2019	System Member Journals		850.00		354.99 DR
30/05/2019	System Member Journals		850.00		1,204.99 DR
06/06/2019	System Member Journals		850.00		2,054.99 DR
06/06/2019	System Member Journals		850.00		2,904.99 DR
17/06/2019	System Member Journals		1,700.00		4,604.99 DR
17/06/2019	System Member Journals		1,275.00		5,879.99 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		11,863.36		17,743.35 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		9,374.30		27,117.65 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			1,011.49	26,106.16 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			799.27	25,306.89 DR
			29,737.66	4,430.77	25,306.89 DR
Opening Balance (50010)					
<u>(Opening Balance) Latto, Paul Justin - Accumulation (LATPAU00001A)</u>					

The Latto Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2018	Opening Balance				53,277.42 CR
01/07/2018	Close Period Journal		158.75		53,118.67 CR
			158.75		53,118.67 CR
<u>(Opening Balance) Latto, Sharyn Debra - Accumulation (LATSHA00001A)</u>					
01/07/2018	Opening Balance				40,318.72 CR
01/07/2018	Close Period Journal			1,330.84	41,649.56 CR
				1,330.84	41,649.56 CR
Contributions (52420)					
<u>(Contributions) Latto, Paul Justin - Accumulation (LATPAU00001A)</u>					
01/07/2018	Opening Balance				5,000.00 CR
01/07/2018	Close Period Journal		5,000.00		0.00 DR
04/04/2019	System Member Journals			2,500.00	2,500.00 CR
30/05/2019	System Member Journals			1,000.00	3,500.00 CR
17/06/2019	System Member Journals			1,500.00	5,000.00 CR
			5,000.00	5,000.00	5,000.00 CR
<u>(Contributions) Latto, Sharyn Debra - Accumulation (LATSHA00001A)</u>					
01/07/2018	Opening Balance				5,000.00 CR
01/07/2018	Close Period Journal		5,000.00		0.00 DR
30/05/2019	System Member Journals			1,000.00	1,000.00 CR
06/06/2019	System Member Journals			1,000.00	2,000.00 CR
06/06/2019	System Member Journals			1,000.00	3,000.00 CR
17/06/2019	System Member Journals			2,000.00	5,000.00 CR
			5,000.00	5,000.00	5,000.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Latto, Paul Justin - Accumulation (LATPAU00001A)</u>					
01/07/2018	Opening Balance				3,350.11 DR
01/07/2018	Close Period Journal			3,350.11	0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			11,863.36	11,863.36 CR
				15,213.47	11,863.36 CR
<u>(Share of Profit/(Loss)) Latto, Sharyn Debra - Accumulation (LATSHA00001A)</u>					
01/07/2018	Opening Balance				2,565.67 DR
01/07/2018	Close Period Journal			2,565.67	0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			9,374.30	9,374.30 CR
				11,939.97	9,374.30 CR
Income Tax (53330)					
<u>(Income Tax) Latto, Paul Justin - Accumulation (LATPAU00001A)</u>					
01/07/2018	Opening Balance				777.83 CR
01/07/2018	Close Period Journal		777.83		0.00 DR
14/08/2018	System Member Journals			312.85	312.85 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		1,011.49		698.64 DR
			1,789.32	312.85	698.64 DR
<u>(Income Tax) Latto, Sharyn Debra - Accumulation (LATSHA00001A)</u>					
01/07/2018	Opening Balance				515.02 CR
01/07/2018	Close Period Journal		515.02		0.00 DR

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General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
14/08/2018	System Member Journals			149.51	149.51 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		799.27		649.76 DR
			1,314.29	149.51	649.76 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Latto, Paul Justin - Accumulation (LATPAU00001A)</u>					
01/07/2018	Opening Balance				750.00 DR
01/07/2018	Close Period Journal			750.00	0.00 DR
04/04/2019	System Member Journals		375.00		375.00 DR
30/05/2019	System Member Journals		150.00		525.00 DR
17/06/2019	System Member Journals		225.00		750.00 DR
			750.00	750.00	750.00 DR
<u>(Contributions Tax) Latto, Sharyn Debra - Accumulation (LATSHA00001A)</u>					
01/07/2018	Opening Balance				750.00 DR
01/07/2018	Close Period Journal			750.00	0.00 DR
30/05/2019	System Member Journals		150.00		150.00 DR
06/06/2019	System Member Journals		150.00		300.00 DR
06/06/2019	System Member Journals		150.00		450.00 DR
17/06/2019	System Member Journals		300.00		750.00 DR
			750.00	750.00	750.00 DR
Life Insurance Premiums (53920)					
<u>(Life Insurance Premiums) Latto, Paul Justin - Accumulation (LATPAU00001A)</u>					
01/07/2018	Opening Balance				1,836.47 DR
01/07/2018	Close Period Journal			1,836.47	0.00 DR
14/08/2018	System Member Journals		2,085.66		2,085.66 DR
			2,085.66	1,836.47	2,085.66 DR
<u>(Life Insurance Premiums) Latto, Sharyn Debra - Accumulation (LATSHA00001A)</u>					
01/07/2018	Opening Balance				868.51 DR
01/07/2018	Close Period Journal			868.51	0.00 DR
14/08/2018	System Member Journals		996.71		996.71 DR
			996.71	868.51	996.71 DR
Bank Accounts (60400)					
<u>Westpac Business Flexi ***1417 (WBC121417)</u>					
01/07/2018	Opening Balance				10,963.04 DR
02/07/2018	Transaction Fee			4.50	10,958.54 DR
05/07/2018	Red Dog Annual Asic			254.00	10,704.54 DR
13/07/2018	Rent		520.00		11,224.54 DR
25/07/2018	Mortgage Repayment			85.25	11,139.29 DR
27/07/2018	Rent		520.00		11,659.29 DR
30/07/2018	Mortgage Repayment			1,339.00	10,320.29 DR
31/07/2018	Interest paid		0.09		10,320.38 DR
01/08/2018	Transaction Fee			2.50	10,317.88 DR
10/08/2018	Rent		520.00		10,837.88 DR
10/08/2018	Mortgage Repayment			618.00	10,219.88 DR
14/08/2018	PDK Financial - tax prep			1,500.00	8,719.88 DR
14/08/2018	One Path Life Insurance			3,082.37	5,637.51 DR

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General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/08/2018	PDK - Audit Fee			880.00	4,757.51 DR
16/08/2018	PDK - prepare income tax			700.00	4,057.51 DR
24/08/2018	Rent		520.00		4,577.51 DR
24/08/2018	Mortgage Repayment			618.00	3,959.51 DR
31/08/2018	Inerest		0.05		3,959.56 DR
03/09/2018	Transaction Fee			4.00	3,955.56 DR
07/09/2018	Rent		520.00		4,475.56 DR
07/09/2018	ATO			466.15	4,009.41 DR
07/09/2018	Mortgage Repayment			618.00	3,391.41 DR
07/09/2018	Council rates			317.80	3,073.61 DR
18/09/2018	Rev SA - ESL			97.30	2,976.31 DR
21/09/2018	Rent		520.00		3,496.31 DR
21/09/2018	SA Water			200.85	3,295.46 DR
21/09/2018	Mortgage Repayment			618.00	2,677.46 DR
28/09/2018	Interest paid		0.02		2,677.48 DR
01/10/2018	Transaction Fee			4.00	2,673.48 DR
05/10/2018	Rent		520.00		3,193.48 DR
05/10/2018	Mortgage Repayment			618.00	2,575.48 DR
19/10/2018	rent		520.00		3,095.48 DR
19/10/2018	Mortgage Repayment			618.00	2,477.48 DR
31/10/2018	Interest paid		0.02		2,477.50 DR
01/11/2018	Transaction Fee			2.00	2,475.50 DR
02/11/2018	Rent		520.00		2,995.50 DR
02/11/2018	Mortgage Repayment			618.00	2,377.50 DR
16/11/2018	Rent		520.00		2,897.50 DR
16/11/2018	Mortgage Repayment			618.00	2,279.50 DR
29/11/2018	PDK Financial - Audit Shield			370.00	1,909.50 DR
30/11/2018	Interest paid		0.01		1,909.51 DR
30/11/2018	Rent		520.00		2,429.51 DR
30/11/2018	Mortgage Repayment			618.00	1,811.51 DR
03/12/2018	Transaction Fee			3.50	1,808.01 DR
05/12/2018	Transfer from Super online [Transfer to Flexi account]		2,000.00		3,808.01 DR
05/12/2018	Council rates			317.65	3,490.36 DR
14/12/2018	Rent		520.00		4,010.36 DR
14/12/2018	Mortgage Repayment			618.00	3,392.36 DR
21/12/2018	SA Water			215.66	3,176.70 DR
28/12/2018	rent		520.00		3,696.70 DR
28/12/2018	Mortgage Repayment			618.00	3,078.70 DR
31/12/2018	Interest paid		0.02		3,078.72 DR
02/01/2019	Transaction Fee			3.50	3,075.22 DR
11/01/2019	rent		520.00		3,595.22 DR
11/01/2019	Mortgage Repayment			618.00	2,977.22 DR
25/01/2019	rent		520.00		3,497.22 DR
25/01/2019	Mortgage Repayment			618.00	2,879.22 DR
31/01/2019	Interest Paid		0.02		2,879.24 DR
01/02/2019	Transaction Fee			2.00	2,877.24 DR
08/02/2019	Rent		520.00		3,397.24 DR

The Latto Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/02/2019	Mortgage Repayment			618.00	2,779.24 DR
22/02/2019	rent		520.00		3,299.24 DR
28/02/2019	Interest Paid		0.02		3,299.26 DR
28/02/2019	Mortgage Repayment			618.00	2,681.26 DR
01/03/2019	Transaction Fee			2.00	2,679.26 DR
04/03/2019	Council rates			317.65	2,361.61 DR
08/03/2019	rent		520.00		2,881.61 DR
08/03/2019	Mortgage Repayment			618.00	2,263.61 DR
22/03/2019	SA Water			417.66	1,845.95 DR
22/03/2019	rent		520.00		2,365.95 DR
22/03/2019	Mortgage Repayment			618.00	1,747.95 DR
25/03/2019	House Insurance			1,157.15	590.80 DR
29/03/2019	Interest paid		0.01		590.81 DR
01/04/2019	Transaction Fee			3.50	587.31 DR
04/04/2019	PL contribution		2,500.00		3,087.31 DR
05/04/2019	Rent		520.00		3,607.31 DR
05/04/2019	Mortgage Repayment			618.00	2,989.31 DR
15/04/2019	ASIC ottal mgt pty ltd			53.00	2,936.31 DR
23/04/2019	Rent		520.00		3,456.31 DR
23/04/2019	Mortgage Repayment			618.00	2,838.31 DR
30/04/2019	Interest Paid		0.02		2,838.33 DR
01/05/2019	Transaction Fee			3.00	2,835.33 DR
03/05/2019	Rent		520.00		3,355.33 DR
03/05/2019	Mortgage Repayment			618.00	2,737.33 DR
17/05/2019	rent		520.00		3,257.33 DR
17/05/2019	Mortgage Repayment			618.00	2,639.33 DR
30/05/2019	PL contribution		1,000.00		3,639.33 DR
30/05/2019	SL Contribution		1,000.00		4,639.33 DR
31/05/2019	Interest Paid		0.02		4,639.35 DR
31/05/2019	rent		520.00		5,159.35 DR
31/05/2019	Mortgage Repayment			618.00	4,541.35 DR
03/06/2019	Transaction Fee			4.00	4,537.35 DR
04/06/2019	Council rates			317.65	4,219.70 DR
06/06/2019	Contribution - SL		1,000.00		5,219.70 DR
06/06/2019	Contribution - SL		1,000.00		6,219.70 DR
14/06/2019	rent		520.00		6,739.70 DR
14/06/2019	Mortgage Repayment			618.00	6,121.70 DR
17/06/2019	Contribution - PL		1,500.00		7,621.70 DR
17/06/2019	Contribution - SI [Contribution - SL]		2,000.00		9,621.70 DR
20/06/2019	SA Water			310.44	9,311.26 DR
26/06/2019	ASIC Red Dog			263.00	9,048.26 DR
28/06/2019	Interest Paid		0.06		9,048.32 DR
28/06/2019	rent		520.00		9,568.32 DR
28/06/2019	Mortgage Repayment			618.00	8,950.32 DR
			25,520.36	27,533.08	8,950.32 DR
<u>Westpac Self Super Online ****1425 (Westpac Self Super O)</u>					
01/07/2018	Opening Balance				14,499.98 DR

The Latto Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/07/2018	Interest		6.99		14,506.97 DR
31/08/2018	Interest		6.77		14,513.74 DR
28/09/2018	Interest		6.12		14,519.86 DR
31/10/2018	Interest		7.21		14,527.07 DR
30/11/2018	Interest		6.56		14,533.63 DR
05/12/2018	Transfer from Super online [Transfer to Flexi account]			2,000.00	12,533.63 DR
31/12/2018	Interest		6.00		12,539.63 DR
31/01/2019	Interest		5.85		12,545.48 DR
28/02/2019	Interest		5.29		12,550.77 DR
29/03/2019	Interest		5.48		12,556.25 DR
30/04/2019	Interest		6.05		12,562.30 DR
31/05/2019	Interest		5.86		12,568.16 DR
28/06/2019	Interest		4.44		12,572.60 DR
			72.62	2,000.00	12,572.60 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>23 Warrigal Street, Para Hills, SA 5096 (LATTO1)</u>					
01/07/2018	Opening Balance	1.00			272,500.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$300,000.000000 (Exit) - 1.000000 Units on hand		27,500.00		300,000.00 DR
		1.00	27,500.00		300,000.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2018	Opening Balance				207.15 CR
07/09/2018	ATO		207.15		0.00 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			98.40	98.40 CR
			207.15	98.40	98.40 CR
Limited Recourse Borrowing Arrangements (85500)					
<u>Westpac ***3543 - 23 Warrigal Street (LATTO1)</u>					
01/07/2018	Opening Balance				202,880.99 CR
05/07/2018	Interest			970.26	203,851.25 CR
25/07/2018	Mortgage Repayment		85.25		203,766.00 CR
30/07/2018	Mortgage Repayment		1,339.00		202,427.00 CR
06/08/2018	Interest			1,033.13	203,460.13 CR
10/08/2018	Mortgage Repayment		618.00		202,842.13 CR
24/08/2018	Mortgage Repayment		618.00		202,224.13 CR
05/09/2018	Interest			964.52	203,188.65 CR
07/09/2018	Mortgage Repayment		618.00		202,570.65 CR
21/09/2018	Mortgage Repayment		618.00		201,952.65 CR
05/10/2018	Mortgage Repayment		618.00		201,334.65 CR
05/10/2018	Interest			975.23	202,309.88 CR
19/10/2018	Mortgage Repayment		618.00		201,691.88 CR
02/11/2018	Mortgage Repayment		618.00		201,073.88 CR
05/11/2018	Interest			1,016.91	202,090.79 CR
16/11/2018	Mortgage Repayment		618.00		201,472.79 CR
30/11/2018	Mortgage Repayment		618.00		200,854.79 CR

The Latto Superannuation Fund
General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/12/2018	Interest			982.57	201,837.36 CR
14/12/2018	Mortgage Repayment		618.00		201,219.36 CR
28/12/2018	Mortgage Repayment		618.00		200,601.36 CR
07/01/2019	Interest			1,078.71	201,680.07 CR
11/01/2019	Mortgage Repayment		618.00		201,062.07 CR
25/01/2019	Mortgage Repayment		618.00		200,444.07 CR
05/02/2019	Interest			946.60	201,390.67 CR
08/02/2019	Mortgage Repayment		618.00		200,772.67 CR
28/02/2019	Mortgage Repayment		618.00		200,154.67 CR
08/03/2019	Mortgage Repayment		618.00		199,536.67 CR
08/03/2019	Interest			912.51	200,449.18 CR
22/03/2019	Mortgage Repayment		618.00		199,831.18 CR
05/04/2019	Mortgage Repayment		618.00		199,213.18 CR
05/04/2019	Interest			1,008.44	200,221.62 CR
23/04/2019	Mortgage Repayment		618.00		199,603.62 CR
03/05/2019	Mortgage Repayment		618.00		198,985.62 CR
06/05/2019	Interest			1,006.79	199,992.41 CR
17/05/2019	Mortgage Repayment		618.00		199,374.41 CR
31/05/2019	Mortgage Repayment		618.00		198,756.41 CR
05/06/2019	Interest			972.34	199,728.75 CR
14/06/2019	Mortgage Repayment		618.00		199,110.75 CR
28/06/2019	Mortgage Repayment		618.00		198,492.75 CR
			16,256.25	11,868.01	198,492.75 CR

Deferred Tax Liability/Asset (89000)

Deferred Tax Liability/Asset (89000)

01/07/2018	Opening Balance				106.65 CR
30/06/2019	Create Entries - PDIT Entry - 30/06/2019			2,750.00	2,856.65 CR
				2,750.00	2,856.65 CR

Total Debits: 142,924.86

Total Credits: 142,924.86