

FR & B ATKINS SUPERANNUATION FUND

GENERAL LEDGER AS AT 30 JUNE 2020

ENTRY	ENTRY DATE	REF	TYPE	----- GST -----		DEBIT	CREDIT	TOTAL
				IND	AMOUNT			
<u>1.228 Dividends Public Companies</u>								
25	26-Sep-19	b/s	BS				547.06	547.06CR
	col divi							
26	26-Sep-19	b/s	BS				149.44	696.50CR
	tls divi							
32	17-Oct-19	b/s	BS				250.00	946.50CR
	mundaring cfsl divi							
53	27-Mar-20	b/s	BS				462.30	1408.80CR
	col divi							
54	27-Mar-20	b/s	BS				149.44	1558.24CR
	tls divi							
107	30-Jun-20	drps	BS				2519.43	4077.67CR
	alloc wes drps							
109	30-Jun-20	franked	BS				1735.27	5812.94CR
	alloc franking credits							
							TOTAL 1.228	
<u>1.246 Interest Received</u>								
2	01-Jul-19	b/s	BS				196.16	196.16CR
	interest							
9	01-Aug-19	b/s	BS				117.68	313.84CR
	interest							
17	01-Sep-19	b/s	BS				119.41	433.25CR
	interest							
28	01-Oct-19	b/s	BS				113.37	546.62CR
	interest							
35	01-Nov-19	b/s	BS				97.51	644.13CR
	interest							
40	01-Dec-19	b/s	BS				86.16	730.29CR
	interest							
43	01-Jan-20	b/s	BS				90.62	820.91CR
	interest							
48	01-Feb-20	b/s	BS				91.51	912.42CR
	interest							
51	01-Mar-20	b/s	BS				86.77	999.19CR
	interest							
58	01-Apr-20	b/s	BS				45.29	1044.48CR
	interest							
82	28-Sep-19	t/d	BS				2711.28	3755.76CR
	interest							
83	28-Dec-19	t/d	BS				2211.28	5967.04CR
	interest							
84	28-Mar-20	t/d	BS				2006.71	7973.75CR
	interest							
85	28-Jun-20	t/d	BS				1684.82	9658.57CR
	interest							
							TOTAL 1.246	
<u>1.250 Change in Net Market Values</u>								
<u>-1 Shares</u>								
152	30-Jun-20	mktval	BS				18576.95	18576.95CR
	bring to mkt value							
<u>-2 Property</u>								
150	30-Jun-20	mktval	BS				9861.78	9861.78CR
	retain mkt value							
							28438.73CR TOTAL 1.250	
<u>1.256 Rents Received</u>								
<u>-1 Residential Rental</u>								
8	31-Jul-19	b/s	BS				2910.11	2910.11CR
	albany rent							
16	30-Aug-19	b/s	BS				1183.34	4093.45CR
	albany rent							
29	01-Oct-19	b/s	BS				2532.81	6626.26CR
	albany rent							

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				IND	AMOUNT				
34	31-Oct-19	b/s	BS					1661.32	8287.58CR
	albany rent								
38	29-Nov-19	b/s	BS					3436.76	11724.34CR
	albany rent								
42	31-Dec-19	b/s	BS					1587.98	13312.32CR
	albany rent								
47	31-Jan-20	b/s	BS					2135.80	15448.12CR
	albany rent								
49	28-Feb-20	b/s	BS					1509.73	16957.85CR
	albany rent								
56	31-Mar-20	b/s	BS					2308.70	19266.55CR
	albany rent								
67	30-Apr-20	b/s	BS					1623.66	20890.21CR
	albany rent								
71	29-May-20	b/s	BS					1258.03	22148.24CR
	albany rent								
111	30-Jun-20	w&r	BS					16237.46	38385.70CR
	gross up rental income					by exp withheld			
<u>-2 Commercial Rental</u>									
7	29-Jul-19	b/s	BS					9157.51	9157.51CR
	mundaring rent								
15	28-Aug-19	b/s	BS					5982.31	15139.82CR
	mundaring rent								
27	27-Sep-19	b/s	BS					6411.70	21551.52CR
	mundaring rent								
33	28-Oct-19	b/s	BS					5738.90	27290.42CR
	mundaring rent								
39	29-Nov-19	b/s	BS					9456.71	36747.13CR
	mundaring rent								
41	30-Dec-19	b/s	BS					6704.64	43451.77CR
	mundaring rent								
46	28-Jan-20	b/s	BS					8200.00	51651.77CR
	mundaring rent								
50	28-Feb-20	b/s	BS					5669.19	57320.96CR
	mundaring rent								
55	30-Mar-20	b/s	BS					10315.42	67636.38CR
	mundaring rent								
66	28-Apr-20	b/s	BS					3156.41	70792.79CR
	mundaring rent								
70	29-May-20	b/s	BS					2701.27	73494.06CR
	mundaring rent								
73	02-Jun-20	b/s	BS					3100.42	76594.48CR
	mundaring rent								
79	29-Jun-20	b/s	BS					4650.79	81245.27CR
	mundaring rent								
126	30-Jun-20	magnet	BS					5777.61	87022.88CR
	gross up rental income by					expenses withheld			
133	30-Jun-20	magnet	BS				7949.57		79073.31CR
	alloc gst on commercial					rent			
163	30-Jun-20	jnl	BS					0.41	79073.72CR
	rounding								
									117459.42CR TOTAL 1.256
<u>1.280 Accountancy</u>									
19	16-Sep-19	b/s	BS				2035.00		2035.00
	mora wealth -					2014FY			
20	16-Sep-19	b/s	BS				2035.00		4070.00
	mora wealth -					2015FY			
21	16-Sep-19	b/s	BS				2035.00		6105.00
	mora wealth -					2016FY			
64	07-Apr-20	b/s	BS				2167.00		8272.00
	mora wealth -					2017FY			
65	07-Apr-20	b/s	BS				2167.00		10439.00
	mora wealth -					2018FY			
									TOTAL 1.280
<u>1.281 ATO Supervisory Levy</u>									
104	30-Jun-20	atoita	BS				259.00		259.00
	reconcile ita								
									TOTAL 1.281

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ENTRY	ENTRY DATE	REF	TYPE	----- GST -----		CODE	DEBIT	CREDIT	TOTAL
				IND	AMOUNT				
<u>1.319 Depreciation - Capital Works</u>									
145	30-Jun-20	depn	BS				16075.00		16075.00
	cap works depn					- as per itr			
									TOTAL 1.319
<u>1.320 Depreciation - Chattels</u>									
140	30-Jun-20	depn	BS				1245.00		1245.00
	chattels depn					- as per itr			
									TOTAL 1.320
<u>1.338 Fines</u>									
95	30-Jun-20	atoica	BS				2100.00		2100.00
	alloc ll penalties								
105	30-Jun-20	atoita	BS				900.00		3000.00
	reconcile ita								
									TOTAL 1.338
<u>1.360 Interest</u>									
87	30-Jun-20	atoica	BS				13001.09		13001.09
	ato interest raised -					as per portal report			
97	30-Jun-20	atoita	BS				10148.66		23149.75
	alloc ato ita gic					- 2020fy			
									TOTAL 1.360
<u>1.422 Rental Property Expenses</u>									
<u>-1 Agents Management Fees</u>									
118	30-Jun-20	w&r	BS				825.00		825.00
	gross up rental income -					lease fees			
119	30-Jun-20	w&r	BS				160.00		985.00
	gross up rental income -					prop condition report			
120	30-Jun-20	w&r	BS				296.99		1281.99
	gross up rental income -					gst on fees			
121	30-Jun-20	w&r	BS				66.00		1347.99
	gross up rental income -					lease renewal			
122	30-Jun-20	w&r	BS				385.00		1732.99
	gross up rental income -					inspection fees			
123	30-Jun-20	w&r	BS				2835.62		4568.61
	gross up rental income -					management fees			
127	30-Jun-20	magnet	BS				3786.24		8354.85
	gross up rental income -					commercial management			
<u>-3 Council Rates</u>									
14	25-Aug-19	b/s	BS				1713.07		1713.07
	coa re parkes								
24	16-Sep-19	b/s	BS				9932.97		11646.04
	shire of mundaring rates								
112	30-Jun-20	w&r	BS				4101.81		15747.85
	gross up rental income					- council rates			
<u>-4 Garden and Lawn</u>									
10	06-Aug-19	b/s	BS				50.00		50.00
	lawns								
13	25-Aug-19	b/s	BS				50.00		100.00
	lawns								
22	16-Sep-19	b/s	BS				50.00		150.00
	lawns								
30	16-Oct-19	b/s	BS				50.00		200.00
	lawns								
31	16-Oct-19	b/s	BS				35.00		235.00
	lawns								
37	20-Nov-19	b/s	BS				50.00		285.00
	lawns					- grey st			
44	14-Jan-20	b/s	BS				100.00		385.00
	lawns								
52	12-Mar-20	b/s	BS				100.00		485.00
	lawns								

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				IND	AMOUNT					
59	07-Apr-20	b/s	BS				50.00		535.00	
	lawns									
69	28-May-20	b/s	BS				100.00		635.00	
	lawns									
78	28-Jun-20	b/s	BS				50.00		685.00	
	lawns									
<u>-5 Insurance</u>										
5	09-Jul-19	b/s	BS				1529.40		1529.40	
	sgio re parkes									
11	25-Aug-19	b/s	BS				1536.50		3065.90	
	mundaring insurance									
<u>-8 Repairs and Maintenance</u>										
18	01-Sep-19	b/s	BS				6182.00		6182.00	
	bow steel re mundaring									
115	30-Jun-20	w&r	BS				924.00		7106.00	
	gross up rental income -			r&m						
116	30-Jun-20	w&r	BS				393.50		7499.50	
	gross up rental income -			r&m						
128	30-Jun-20	magnet	BS				71.55		7571.05	
	gross up rental income -			elec						
129	30-Jun-20	magnet	BS				273.06		7844.11	
	gross up rental income -			general						
130	30-Jun-20	magnet	BS				440.96		8285.07	
	gross up rental income -			plumbing						
135	30-Jun-20	wandear	BS					562.00	7723.07	
	alloc gst on bow steel r&m									
<u>-9 Stationery, Phone and Postage</u>										
117	30-Jun-20	w&r	BS				15.00		15.00	
	gross up rental income -			eofy stat						
124	30-Jun-20	w&r	BS				120.00		135.00	
	gross up rental income -			post						
<u>-10 Sundry Expenses</u>										
6	25-Jul-19	b/s	BS				68.70		68.70	
	synergy re parkes									
23	16-Sep-19	b/s	BS				72.83		141.53	
	synergy re parkes									
36	20-Nov-19	b/s	BS				68.11		209.64	
	synergy re parkes									
45	17-Jan-20	b/s	BS				76.97		286.61	
	synergy re parkes									
68	07-May-20	b/s	BS				71.51		358.12	
	synergy re parkes									
<u>-11 Water Rates</u>										
113	30-Jun-20	w&r	BS				2686.44		2686.44	
	gross up rental income			- water rates						
114	30-Jun-20	w&r	BS				637.76		3324.20	
	gross up rental income -			water usage net						
131	30-Jun-20	magnet	BS				748.64		4072.84	
	gross up rental income -			water						
									40142.63	TOTAL 1.422
<u>1.518 Income Tax on Earnings</u>										
167	30-Jun-20	tax	BS				892.95		892.95	
	15% tax applied									
										TOTAL 1.518
<u>1.585 Opening Balance</u>										
							Opening Balance	264255.84	264255.84CR	TOTAL 1.585
<u>2.585 Opening Balance</u>										
							Opening Balance	1224841.64	1224841.64CR	TOTAL 2.585

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ENTRY	ENTRY DATE	REF	TYPE	----- GST -----		DEBIT	CREDIT	TOTAL
				IND	AMOUNT			
<u>3.585 Opening Balance</u>								
							241901.33	241901.33CR TOTAL 3.585
<u>4.585 Opening Balance</u>								
							1804819.20	1804819.20CR TOTAL 4.585
<u>1.588 Member Contributions</u>								
76	22-Jun-20	b/s	BS				25000.00	25000.00CR
77	22-Jun-20	b/s	BS				25000.00	50000.00CR
159	22-Jun-20	pension alloc contra	BS			50000.00		-
								- contributions
								TOTAL 1.588
<u>2.602 Benefits Paid</u>								
157	22-Jun-20	pension alloc pension payment	BS			31000.00		31000.00
								- frank
								TOTAL 2.602
<u>3.602 Benefits Paid</u>								
161	22-Jun-20	pension alloc lump sum payment	BS			30835.50		30835.50
								- brenda
								TOTAL 3.602
<u>4.602 Benefits Paid</u>								
158	22-Jun-20	pension alloc pension payment	BS			46000.00		46000.00
								- brenda
								TOTAL 4.602
<u>1.603 Income Tax on Contributions</u>								
168	30-Jun-20	tax reallocate tax payments	BS				66.74	66.74CR
172	30-Jun-20	tax reallocate tax payments	BS			466.19		399.45
								TOTAL 1.603
<u>2.603 Income Tax on Contributions</u>								
169	30-Jun-20	tax reallocate tax payments	BS				309.33	309.33CR
								TOTAL 2.603
<u>3.603 Income Tax on Contributions</u>								
170	30-Jun-20	tax reallocate tax payments	BS				61.09	61.09CR
173	30-Jun-20	tax reallocate tax payments	BS			426.77		365.68
								TOTAL 3.603
<u>4.603 Income Tax on Contributions</u>								
171	30-Jun-20	tax reallocate tax payments	BS				455.80	455.80CR
								TOTAL 4.603
<u>1.650 27 Mermaid Avenue, EMU POINT</u>								
<u>-1 Property at Cost</u>								
							441245.94	441245.94
<u>-2 Fixtures & Fittings @ WDV</u>								
							5011.00	5011.00
72	02-Jun-20	b/s choices flooring	BS			2500.00		7511.00
								- emu point lino

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GENERAL LEDGER AS AT 30 JUNE 2020

ENTRY	GST ENTRY DATE	REF	TYPE	----- GST -----		DEBIT	CREDIT	TOTAL	
				IND	AMOUNT				
137	30-Jun-20	depn	BS				728.00	6783.00	
		chattels depn							- as per itr
		<u>-3 Capital Works Depn Claimed</u>							
141		Opening Balance					2265.00	2265.00CR	
	30-Jun-20	depn	BS				607.00	2872.00CR	
		cap works depn							- as per itr
		<u>-4 Market Value Adjustment</u>							
146		Opening Balance			336008.06			336008.06	
	30-Jun-20	mktval	BS				1165.00	334843.06	
		retain mkt value							
								780000.00	TOTAL 1.650
1.651	<u>21 Wandeara Cres, MUNDARING</u>								
		<u>-1 Property at Cost</u>							
		Opening Balance			602336.00			602336.00	
		<u>-2 Fixtures & Fittings @ WDV</u>							
138		Opening Balance			134.00			134.00	
	30-Jun-20	depn	BS				27.00	107.00	
		chattels depn							- as per itr
		<u>-3 Capital Works Depn Claimed</u>							
142		Opening Balance					177721.00	177721.00CR	
	30-Jun-20	depn	BS				15100.00	192821.00CR	
		cap works depn							- as per itr
		<u>-4 Market Value Adjustment</u>							
147		Opening Balance			95251.00			95251.00	
	30-Jun-20	mktval	BS		15127.00			110378.00	
		retain mkt value							
								520000.00	TOTAL 1.651
1.652	<u>54-56 Grey Street East, ALBANY</u>								
		<u>-1 Property at Cost</u>							
		Opening Balance			606556.73			606556.73	
		<u>-2 Fixtures & Fittings @ WDV</u>							
139		Opening Balance			2931.00			2931.00	
	30-Jun-20	depn	BS				490.00	2441.00	
		chattels depn							- as per itr
		<u>-3 Capital Works Depn Claimed</u>							
143		Opening Balance					377.00	377.00CR	
	30-Jun-20	depn	BS				164.00	541.00CR	
		cap works depn							- as per itr
		<u>-4 Market Value Adjustment</u>							
148		Opening Balance					9110.73	9110.73CR	
	30-Jun-20	mktval	BS		654.00			8456.73CR	
		retain mkt value							
								600000.00	TOTAL 1.652

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				IND	AMOUNT				
<u>1.653 47 Parkes St, COLLINGWOOD HGHT</u>									
<u>-1 Property at Cost</u>									
12						368405.49		368405.49	
	25-Aug-19	b/s	BS			4958.22		373363.71	
									kings plumbing re parkes
<u>-3 Capital Works Depn Claimed</u>									
144							456.00	456.00CR	
	30-Jun-20	depn	BS				204.00	660.00CR	
									cap works depn
									- as per itr
<u>-4 Market Value Adjustment</u>									
149						32050.51		32050.51	
	30-Jun-20	mktval	BS				4754.22	27296.29	
									retain mkt value
								400000.00	TOTAL 1.653
<u>1.802 Bendigo Bank</u>									
1						684461.53		684461.53	
	01-Jul-19	b/s	BS				684461.53	-	
									tfr o/bal
80						649334.05		649334.05	
	30-Jun-20	b/s	BS						
									tfr c/bal
									TOTAL 1.802
<u>1.804 Bendigo Term Deposit</u>									
81						551626.52		551626.52	
	01-Jul-19	t/d	BS				551626.52	-	
									tfr o/bal
86						560240.61		560240.61	
	30-Jun-20	t/d	BS						
									tfr c/bal
									TOTAL 1.804
<u>1.810 Shareholdings</u>									
<u>-1 At Cost</u>									
108						123709.68		123709.68	
	30-Jun-20	drps	BS			2519.43		126229.11	
									alloc wes drps
<u>-2 Market Value Adjustment</u>									
151						18576.95	31468.57	31468.57CR	
	30-Jun-20	mktval	BS					12891.62CR	
									bring to mkt value
								113337.49	TOTAL 1.810
<u>1.820 Sundry Debtors</u>									
3						6546.07		6546.07	
	01-Jul-19	b/s	BS				6546.07	-	
									mundaring rent
125						2790.34		2790.34	
	30-Jun-20	w&r	BS						
									gross up rental income -
									june rent in transit
									TOTAL 1.820
<u>1.906 ATO Integrated Account</u>									
96							19491.52	19491.52CR	
	30-Jun-20	atoica	BS				48909.09	68400.61CR	
									alloc ato ica activity
									- 2020fy
									TOTAL 1.906

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GENERAL LEDGER AS AT 30 JUNE 2020

ENTRY	GST ENTRY DATE	REF	TYPE	----- GST -----		DEBIT	CREDIT	TOTAL
				IND	AMOUNT			
<u>1.940 GST Payable</u>								
<u>-1 2014FY</u>								
88	Opening Balance 30-Jun-20	atoica	BS			6829.00	6829.00	6829.00CR
	alloc 2014 fy gst							-
<u>-2 2015FY</u>								
89	Opening Balance 30-Jun-20	atoica	BS			6295.00	6295.00	6295.00CR
	alloc 2015 fy gst							-
<u>-4 2017FY</u>								
91	Opening Balance 30-Jun-20	atoica	BS			6981.00	6981.00	6981.00CR
	jun 17 bas							-
<u>-5 2018FY</u>								
93	Opening Balance 30-Jun-20	atoica	BS			6644.00	6644.00	6644.00CR
	mar 18 bas							-
<u>-6 2019FY</u>								
	Opening Balance						10663.00	10663.00CR
<u>-7 2020FY</u>								
132	30-Jun-20	magnet	BS			457.16		457.16
	gross up rental income -			gst on exp				
134	30-Jun-20	magnet	BS				7949.57	7492.41CR
	alloc gst on commercial			rent				
136	30-Jun-20	wandear	BS			562.00		6930.41CR
	alloc gst on bow steel r&m							
162	30-Jun-20	jnl	BS			0.41		6930.00CR
	rounding							
164	30-Jun-20	jnl	BS				9534.00	16464.00CR
	payg instals raised -			as per ato payg i report				
								27127.00CR
TOTAL 1.940								
<u>1.954 PAYG Instalments</u>								
90	Opening Balance 30-Jun-20	atoica	BS			2353.00	9435.00	9435.00CR
	jun 16 payg i							7082.00CR
92	30-Jun-20	atoica	BS			2330.00		4752.00CR
	jun 17 bas							
94	30-Jun-20	atoica	BS			2376.00		2376.00CR
	mar 18 bas							
102	30-Jun-20	atoita	BS			2376.00		-
	payg i never recognised							
								TOTAL 1.954
<u>1.955 Provision for Income Tax</u>								
99	Opening Balance 30-Jun-20	atoita	BS				32718.70	32718.70CR
	ato ita activity			- 2020fy			10148.66	42867.36CR
103	30-Jun-20	atoita	BS				2376.00	45243.36CR
	payg i never recognised							
106	30-Jun-20	atoita	BS				1159.00	46402.36CR
	reconcile ita							
110	30-Jun-20	franked	BS			1735.27		44667.09CR
	alloc franking credits							
165	30-Jun-20	jnl	BS			9534.00		35133.09CR
	payg instals raised -			as per ato payg i report				
166	30-Jun-20	tax	BS				892.95	36026.04CR
	15% tax applied							
								TOTAL 1.955

FR & B ATKINS SUPERANNUATION FUND

GENERAL LEDGER AS AT 30 JUNE 2020

ENTRY	ENTRY DATE	REF	TYPE	----- GST -----		CODE	DEBIT	CREDIT	TOTAL
				IND	AMOUNT				
1.999 Suspense - Income									
4	05-Jul-19	b/s	BS					2164.50	2164.50CR
	chq deposit								
60	07-Apr-20	b/s	BS				2617.00		452.50
	tfr								
61	07-Apr-20	b/s	BS					2617.00	2164.50CR
	tfr								
62	07-Apr-20	b/s	BS				2167.00		2.50
	tfr								
63	07-Apr-20	b/s	BS					2167.00	2164.50CR
	tfr								
74	22-Jun-20	b/s	BS				80000.00		77835.50
	benefits paid								
75	22-Jun-20	b/s	BS				80000.00		157835.50
	benefits paid								
156	22-Jun-20	pension	BS					160000.00	2164.50CR
	alloc benefit payments								
160	22-Jun-20	pension	BS				2164.50		-
	alloc contra								
									- monies incorrectly deposited
									TOTAL 1.999
									-
									-