

AM Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200) Need to sign Contributions declaration					
<u>(Contributions) Richmond, Alan - Accumulation (RICALA00001A)</u>					
01/07/2018	Contribution by Alan Richmond - payment to ATO ICA			2,546.00	2,546.00 CR
27/06/2019	Deposit-Osko Payment 2019 Contribution			25,000.00	27,546.00 CR
				27,546.00	27,546.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2019	Revaluation - 30/06/2019 @ \$693.770000 (Exit) - 195.000000 Units on hand (SILVERB1)		573.30		573.30 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1,983.220000 (Exit) - 174.000000 Units on hand (GOLDB1)			50,933.28	50,359.98 CR
30/06/2019	Revaluation - 30/06/2019 @ \$417,500.000000 (Exit) - 1.000000 Units on hand (BLD15)			7,500.00	57,859.98 CR
30/06/2019	Revaluation - 30/06/2019 @ \$1,182.730000 (Exit) - 5.000000 Units on hand (PLATINUMB)			195.50	58,055.48 CR
			573.30	58,628.78	58,055.48 CR
Interest Received (25000) Westpac #22-25 Acct 2152					
<u>Westpac Self Super Online A/c (No. 034-230 31-2152) (Westpac Self Super O)</u>					
31/07/2018	Interest Rec			71.43	71.43 CR
31/08/2018	Int Rec			70.31	141.74 CR
06/09/2018	Interest Rec			13.66	155.40 CR
28/09/2018	Interest Rec			90.43	245.83 CR
31/10/2018	Interest Rec			35.15	280.98 CR
30/11/2018	Interest Rec			32.30	313.28 CR
31/12/2018	Interest Rec			33.63	346.91 CR
31/01/2019	Interest Rec			34.30	381.21 CR
28/02/2019	Interest Rec			31.57	412.78 CR
29/03/2019	Interest Rec			33.14	445.92 CR
30/04/2019	Int Rec			36.84	482.76 CR
31/05/2019	Interest Rec			36.20	518.96 CR
28/06/2019	Interest Rec			32.72	551.68 CR
				551.68	551.68 CR
Property Income (28000) PreciousMetal Technology_Rental Statement					
<u>15 Precision Drive, Molendinar, QLD 4214 (BLD15)</u>					
201905_Lease Signed_15 Precision Drive					
10/07/2018	Rent July 2018			2,175.00	2,175.00 CR
07/08/2018	Rent Aug 2018			2,175.00	4,350.00 CR
06/09/2018	Rent Sep 2018			2,175.00	6,525.00 CR
04/10/2018	Rent Oct 2018			2,175.00	8,700.00 CR
15/11/2018	Rent Nov 2018			2,175.00	10,875.00 CR
11/01/2019	Rent Dec 2018			2,175.00	13,050.00 CR
11/01/2019	Rent Jan 2020			2,175.00	15,225.00 CR
12/02/2019	Rent Feb 2020			2,175.00	17,400.00 CR
15/03/2019	Rent Mar 2020			2,175.00	19,575.00 CR
15/05/2019	Prepayment of Rent and Outgoings for July 2019 and Aug 2019 by			6,904.16	26,479.16 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	Evolution Traffic Control Pty Ltd			26,479.16	26,479.16 CR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
15/05/2019	ATO deposit		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700) Superaudit_Audit fees_					
<u>Auditor's Remuneration (30700)</u>					
15/05/2019	SuperAudits 2018 - Taxable Supplies / Total Supplies = 51%		229.50		229.50 DR
15/05/2019	SuperAudits 2018 - Taxable Supplies / Total Supplies = 51%		242.55		472.05 DR
			472.05		472.05 DR
ASIC Fees (30800) E_ASIC_AMRSF_\$53					
<u>ASIC Fees (30800)</u>					
08/10/2018	ASIC		53.00		53.00 DR
			53.00		53.00 DR
Bank Charges (31500) Wespac Acct 2152					
<u>Bank Charges (31500)</u>					
02/07/2018	Bank charges		5.00		5.00 DR
01/08/2018	Bank Fee		5.00		10.00 DR
			10.00		10.00 DR
Depreciation (33400) Plant and Capital Works_Depreciation 2019					
<u>Motorised Roller Door (RollerDoor)</u>					
30/06/2019	Depreciation for the period {2019}		4.51		4.51 DR
			4.51		4.51 DR
Interest Paid - ATO General Interest (37700)					
<u>Interest Paid - ATO General Interest (37700)</u>					
01/07/2018	Annual GST Return for 2018		0.40		0.40 DR
			0.40		0.40 DR
Light and Power - All Properties (39700) Property-Electricity March19_\$65.86					
<u>Light and Power - All Properties (39700)</u> Property Electricity April 19_\$485.38					
10/04/2019	Tfr Westpac Bus		59.87		59.87 DR
03/05/2019	Tfr QEnergy \$970.76 Paid by AMSF and JCSF		441.25		501.12 DR
			501.12		501.12 DR
Property Expenses - Agents Management Fees (41930) 1_Alan explanation of expenses					
<u>15 Precision Drive, Molendinar, QLD 4214 (BLD15)</u> PE_Letting invoice_\$11847					
23/05/2019	Tfr Cushman & Wakefield Pty Ltd Commission on Lease of 15 Precision Dve		4,605.25		4,605.25 DR
			4,605.25		4,605.25 DR
Property Expenses - Council Rates (41960) PE_20190214_RATES_Jan-Jun19					
<u>15 Precision Drive, Molendinar, QLD 4214 (BLD15)</u>					
03/05/2019	Tfr Westpac Bus _Total \$3,382.92 (AMount Shared by 2 Superfunds)		519.15		519.15 DR

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07/06/2019	AMSF and JCSF) This is part payment. Rest paid in Jun 2019 Tfr Westpac Bus _Total \$3,382.92 (Amount Shared by 2 Superfunds AMSF and JCSF) This is part payment. Rest paid in Feb 2019		1,170.53		1,689.68 DR
			1,689.68		1,689.68 DR
Property Expenses - Insurance Premium (41980)					
	<u>15 Precision Drive, Molendinar, QLD 4214 (BLD15)</u>				
07/06/2019	Tfr Genesis Insurance Brokers Au Business Combined Policy		942.50		942.50 DR
			942.50		942.50 DR
Property Expenses - Repairs Maintenance (42060)					
	<u>15 Precision Drive, Molendinar, QLD 4214 (BLD15)</u>				
27/06/2019	Withdraw online Pymt Alan Richm Precision Repairs Total Repairs shared equally by AM and JC \$15,871.30 each		6,293.14		6,293.14 DR
27/06/2019	Withdraw online Pymt Alan Richm Precision Repairs Total Repairs shared equally by AM and JC \$15,871.30 each		59.65		6,352.79 DR
			6,352.79		6,352.79 DR
Property Expenses - Stamp Duty (42080)					
	<u>Acc Dep - 15 Precision Drive (AMSUPER_ACCDEP-15PRE)</u>				
07/06/2019	Tfr Genesis Insurance Brokers Au Business Combined Policy		88.25		88.25 DR
			88.25		88.25 DR
Income Tax Expense (48500)					
	<u>Income Tax Expense (48500)</u>				
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		5,557.80		5,557.80 DR
			5,557.80		5,557.80 DR
Profit/Loss Allocation Account (49000)					
	<u>Profit/Loss Allocation Account (49000)</u>				
01/07/2018	System Member Journals		2,546.00		2,546.00 DR
30/09/2018	Profit/Loss Allocation - 30/09/2018			5.00	2,541.00 DR
27/06/2019	System Member Journals		21,250.00		23,791.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		70,112.77		93,903.77 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			1,807.80	92,095.97 DR
			93,908.77	1,812.80	92,095.97 DR
Opening Balance (50010)					
	<u>(Opening Balance) Richmond, Alan - Accumulation (RICALA00001A)</u>				
01/07/2018	Opening Balance				946,801.88 CR
01/07/2018	Close Period Journal			49,309.77	996,111.65 CR
				49,309.77	996,111.65 CR
Contributions (52420)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Contributions) Richmond, Alan - Accumulation (RICALA00001A)</u>					
01/07/2018	Opening Balance				17,632.00 CR
01/07/2018	Close Period Journal		17,632.00		0.00 DR
01/07/2018	System Member Journals			2,546.00	2,546.00 CR
27/06/2019	System Member Journals			25,000.00	27,546.00 CR
			17,632.00	27,546.00	27,546.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Richmond, Alan - Accumulation (RICALA00001A)</u>					
01/07/2018	Opening Balance				37,875.47 CR
01/07/2018	Close Period Journal		37,875.47		0.00 DR
30/09/2018	Profit/Loss Allocation - 30/09/2018		5.00		5.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			70,112.77	70,107.77 CR
			37,880.47	70,112.77	70,107.77 CR
Income Tax (53330)					
<u>(Income Tax) Richmond, Alan - Accumulation (RICALA00001A)</u>					
01/07/2018	Opening Balance				3,552.90 DR
01/07/2018	Close Period Journal			3,552.90	0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		1,807.80		1,807.80 DR
			1,807.80	3,552.90	1,807.80 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Richmond, Alan - Accumulation (RICALA00001A)</u>					
01/07/2018	Opening Balance				2,644.80 DR
01/07/2018	Close Period Journal			2,644.80	0.00 DR
27/06/2019	System Member Journals		3,750.00		3,750.00 DR
			3,750.00	2,644.80	3,750.00 DR
Bank Accounts (60400)					
<u>Westpac Self Super Online A/c (No. 034-230 31-2152) (Westpac Self Super O)</u>					
01/07/2018	Opening Balance				146,906.35 DR
02/07/2018	Bank charges			5.00	146,901.35 DR
10/07/2018	Rent July 2018		2,392.50		149,293.85 DR
16/07/2018	Payment to ATO			692.93	148,600.92 DR
31/07/2018	Interest Rec		71.43		148,672.35 DR
01/08/2018	Bank Fee			5.00	148,667.35 DR
07/08/2018	Rent Aug 2018		2,392.50		151,059.85 DR
31/08/2018	Int Rec		70.31		151,130.16 DR
06/09/2018	Interest Rec		13.66		151,143.82 DR
06/09/2018	Rent Sep 2018		2,392.50		153,536.32 DR
28/09/2018	Interest Rec		90.43		153,626.75 DR
04/10/2018	Rent Oct 2018		2,392.50		156,019.25 DR
08/10/2018	ASIC			53.00	155,966.25 DR
31/10/2018	Interest Rec		35.15		156,001.40 DR
15/11/2018	Rent Nov 2018		2,392.50		158,393.90 DR
30/11/2018	Interest Rec		32.30		158,426.20 DR
31/12/2018	Interest Rec		33.63		158,459.83 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
11/01/2019	Rent Dec 2018		2,392.50		160,852.33 DR
11/01/2019	Rent Jan 2020		2,392.50		163,244.83 DR
31/01/2019	Interest Rec		34.30		163,279.13 DR
12/02/2019	Rent Feb 2020		2,392.50		165,671.63 DR
28/02/2019	Interest Rec		31.57		165,703.20 DR
15/03/2019	Rent Mar 2020		2,392.50		168,095.70 DR
29/03/2019	Interest Rec		33.14		168,128.84 DR
10/04/2019	Tfr Westpac Bus			65.86	168,062.98 DR
30/04/2019	Int Rec		36.84		168,099.82 DR
03/05/2019	Tfr Westpac Bus _Total \$3,382.92 (AMount Shared by 2 Superfunds AMSF and JCSF) This is part payment. Rest paid in Jun 2019			519.15	167,580.67 DR
03/05/2019	Tfr QEnergy \$970.76 Paid by AMSF and JCSF			485.38	167,095.29 DR
15/05/2019	ATO deposit		3,458.23		170,553.52 DR
15/05/2019	SuperAudits 2018 - Taxable Supplies / Total Supplies = 51%			495.00	170,058.52 DR
15/05/2019	ATO GST Paid by AMSF			613.07	169,445.45 DR
15/05/2019	Prepayment of Rent and Outgoings for July 2019 and Aug 2019 by Evolution Traffic Control Pty Ltd		7,594.58		177,040.03 DR
23/05/2019	Tfr Cushman & Wakefield Pty Ltd Commission on Lease of 15 Precision Dve			5,065.78	171,974.25 DR
31/05/2019	Interest Rec		36.20		172,010.45 DR
07/06/2019	Tfr Genesis Insurance Brokers Au Business Combined Policy			1,125.00	170,885.45 DR
07/06/2019	Tfr Westpac Bus _Total \$3,382.92 (Amount Shared by 2 Superfunds AMSF and JCSF) This is part payment. Rest paid in Feb 2019			1,170.53	169,714.92 DR
27/06/2019	Deposit-Osko Payment 2019 Contribution		25,000.00		194,714.92 DR
27/06/2019	Withdraw online Pymt Alan Richm Precision Repairs Total Repairs shared equally by AM and JC \$15,871.30 each			15,871.30	178,843.62 DR
28/06/2019	Interest Rec		32.72		178,876.34 DR
			58,136.99	26,167.00	178,876.34 DR
Other Assets (76000)					
<u>Gold Bullion 1 ounce (GOLDB1)</u>					
01/07/2018	Opening Balance				294,147.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1,983.220000 (Exit) - 174.000000 Units on hand		50,933.28		345,080.28 DR
			174.00	50,933.28	345,080.28 DR
<u>Platinum Coins 1 ounce (PLATINUMB)</u>					
01/07/2018	Opening Balance				5,718.15 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1,182.730000 (Exit) - 5.000000 Units on hand		195.50		5,913.65 DR
			5.00	195.50	5,913.65 DR

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For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Silver Bullion 1 kg (SILVERB1) Stockholding 2019					
01/07/2018	Opening Balance	195.00			135,858.45 DR
30/06/2019	Revaluation - 30/06/2019 @ \$693.770000 (Exit) - 195.000000 Units on hand			573.30	135,285.15 DR
		195.00		573.30	135,285.15 DR
Plant and Equipment (at written down value) - Unitised (76550)					
Fencing - 15 Precision Drive (Fencing15PD)					
27/06/2019	Withdraw online Pymt Alan Richm Precision Repairs Total Repairs shared equally by AM and JC \$15,871.30 each	1.00	1,722.27		1,722.27 DR
30/06/2019	Depreciation - Capital Works Expenditure Adjustment - 30/06/2019				1,722.27 DR
		1.00	1,722.27		1,722.27 DR
Motorised Roller Door (RollerDoor)					
27/06/2019	Withdraw online Pymt Alan Richm Precision Repairs Total Repairs shared equally by AM and JC \$15,871.30 each	1.00	3,090.00		3,090.00 DR
30/06/2019	Depreciation for the period {2019}			4.51	3,085.49 DR
		1.00	3,090.00	4.51	3,085.49 DR
Suspended Ceiling (SuspCeiling)					
27/06/2019	Withdraw online Pymt Alan Richm Precision Repairs Total Repairs shared equally by AM and JC \$15,871.30 each	1.00	3,268.82		3,268.82 DR
30/06/2019	Depreciation - Capital Works Expenditure Adjustment - 30/06/2019				3,268.82 DR
		1.00	3,268.82		3,268.82 DR
Real Estate Properties (Australian - Residential) (77200)					
15 Precision Drive, Molendinar, QLD 4214 (BLD15)					
01/07/2018	Opening Balance	1.00			410,000.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$417,500.000000 (Exit) - 1.000000 Units on hand		7,500.00		417,500.00 DR
		1.00	7,500.00		417,500.00 DR
GST Payable/Refundable (84000)					
GST Payable/Refundable (84000)					
01/07/2018	Opening Balance				2,463.60 CR
01/07/2018	Annual GST Return for 2018		2,463.60		0.00 DR
10/07/2018	Rent July 2018			217.50	217.50 CR
07/08/2018	Rent Aug 2018			217.50	435.00 CR
06/09/2018	Rent Sep 2018			217.50	652.50 CR
04/10/2018	Rent Oct 2018			217.50	870.00 CR
15/11/2018	Rent Nov 2018			217.50	1,087.50 CR
11/01/2019	Rent Dec 2018			217.50	1,305.00 CR
11/01/2019	Rent Jan 2020			217.50	1,522.50 CR
12/02/2019	Rent Feb 2020			217.50	1,740.00 CR

Need to do an amended GST Annual Return as Alan's GST return was incorrect.

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Transaction Date	Description	Units	Debit	Credit	Balance \$
15/03/2019	Rent Mar 2020			217.50	1,957.50 CR
10/04/2019	Tfr Westpac Bus		5.99		1,951.51 CR
03/05/2019	Tfr QEnergy \$970.76 Paid by AMSF and JCSF		44.13		1,907.38 CR
15/05/2019	SuperAudits 2018 - Taxable Supplies / Total Supplies = 51%		22.95		1,884.43 CR
15/05/2019	Prepayment of Rent and Outgoings for July 2019 and Aug 2019 by Evolution Traffic Control Pty Ltd			690.42	2,574.85 CR
23/05/2019	Tfr Cushman & Wakefield Pty Ltd Commission on Lease of 15 Precision Dve		460.53		2,114.32 CR
07/06/2019	Tfr Genesis Insurance Brokers Au Business Combined Policy		94.25		2,020.07 CR
27/06/2019	Withdraw online Pymt Alan Richm Precision Repairs Total Repairs shared equally by AM and JC \$15,871.30 each		1,437.42		582.65 CR
30/06/2019	Annual GST Return 2019		536.00		46.65 CR
			5,064.87	2,647.92	46.65 CR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2018	Opening Balance				4,330.30 DR
30/09/2018	Raise income tax instalment - September 2018		1,001.00		5,331.30 DR
31/12/2018	Raise income tax instalment - December 2018		1,001.00		6,332.30 DR
31/03/2019	Raise income tax instalment for March 2019		1,001.00		7,333.30 DR
15/05/2019	ATO deposit			4,330.30	3,003.00 DR
30/06/2019	Raise income tax instalment for June 2019		3,564.00		6,567.00 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			5,557.80	1,009.20 DR
			6,567.00	9,888.10	1,009.20 DR

PAYG Payable / ATO ICA (86000)

PAYG Payable / ATO ICA (86000)

01/07/2018	Opening Balance				1,615.00 DR
01/07/2018	Annual GST Return for 2018			2,464.00	849.00 CR
01/07/2018	Contribution by Alan Richmond - payment to ATO ICA		2,546.00		1,697.00 DR
16/07/2018	Payment to ATO		692.93		2,389.93 DR
30/09/2018	Raise income tax instalment - September 2018			1,001.00	1,388.93 DR
31/12/2018	Raise income tax instalment - December 2018			1,001.00	387.93 DR
31/03/2019	Raise income tax instalment for March 2019			1,001.00	613.07 CR
15/05/2019	ATO GST Paid by AMSF		613.07		0.00 DR
15/05/2019	ATO deposit		613.07		613.07 DR
30/06/2019	Raise income tax instalment for June 2019			3,564.00	2,950.93 CR
30/06/2019	Annual GST Return 2019			536.00	3,486.93 CR
			4,465.07	9,567.00	3,486.93 CR

Total Debits: 317,032.49

Total Credits: 317,032.49