

Shrubb Superannuation Benefit Fund

General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
02/07/2018	Super Payment Risk Responce & RRR			8,407.50	8,407.50 CR
10/08/2018	Super Payment Risk Responce & RRR			840.75	9,248.25 CR
30/06/2019	To take up life insurance premiums paid personally			13,524.60	22,772.85 CR
				22,772.85	22,772.85 CR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
30/06/2019	To take up life insurance premiums paid personally		13,524.60		13,524.60 DR
			13,524.60		13,524.60 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		1,387.20		1,387.20 DR
			1,387.20		1,387.20 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
02/07/2018	System Member Journals		7,146.37		7,146.37 DR
10/08/2018	System Member Journals		714.64		7,861.01 DR
30/06/2019	System Member Journals			11,495.91	3,634.90 CR
30/06/2019	System Member Journals		11,495.91		7,861.01 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		0.04		7,861.05 DR
			19,356.96	11,495.91	7,861.05 DR
Opening Balance (50010)					
<u>(Opening Balance) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
01/07/2018	Opening Balance				151,038.85 CR
01/07/2018	Close Period Journal			678.32	151,717.17 CR
				678.32	151,717.17 CR
Contributions (52420)					
<u>(Contributions) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
01/07/2018	Opening Balance				13,994.14 CR
01/07/2018	Close Period Journal		13,994.14		0.00 DR
02/07/2018	System Member Journals			8,407.50	8,407.50 CR
10/08/2018	System Member Journals			840.75	9,248.25 CR
30/06/2019	System Member Journals			13,524.60	22,772.85 CR
			13,994.14	22,772.85	22,772.85 CR
Income Tax (53330)					
<u>(Income Tax) Shrubb, Paul - Accumulation (SHRPAU00001A)</u>					
01/07/2018	Opening Balance				1,979.42 CR
01/07/2018	Close Period Journal		1,979.42		0.00 DR
30/06/2019	System Member Journals			2,028.69	2,028.69 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			0.04	2,028.73 CR

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General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
			1,979.42	2,028.73	2,028.73 CR
Contributions Tax (53800)					
<i>(Contributions Tax) Shrubb, Paul - Accumulation (SHRPAU00001A)</i>					
01/07/2018	Opening Balance				2,099.12 DR
01/07/2018	Close Period Journal			2,099.12	0.00 DR
02/07/2018	System Member Journals		1,261.13		1,261.13 DR
10/08/2018	System Member Journals		126.11		1,387.24 DR
30/06/2019	System Member Journals		2,028.69		3,415.93 DR
			3,415.93	2,099.12	3,415.93 DR
Life Insurance Premiums (53920)					
<i>(Life Insurance Premiums) Shrubb, Paul - Accumulation (SHRPAU00001A)</i>					
01/07/2018	Opening Balance				13,196.12 DR
01/07/2018	Close Period Journal			13,196.12	0.00 DR
30/06/2019	System Member Journals		13,524.60		13,524.60 DR
			13,524.60	13,196.12	13,524.60 DR
Bank Accounts (60400)					
<i>Commonwealth Bank (CBA10165945)</i>					
01/07/2018	Opening Balance				152,285.37 DR
02/07/2018	Super Payment Risk Responce & RRR		8,407.50		160,692.87 DR
10/08/2018	Super Payment Risk Responce & RRR		840.75		161,533.62 DR
			9,248.25		161,533.62 DR
Income Tax Payable/Refundable (85000)					
<i>Income Tax Payable/Refundable (85000)</i>					
01/07/2018	Opening Balance				568.20 CR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			1,387.20	1,955.40 CR
				1,387.20	1,955.40 CR
Total Debits:	76,431.10				
Total Credits:	76,431.10				