

# Level Effect Superannuation Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Brooks, Christy - Accumulation (BROCHR00001A)</u>					
07/08/2019	Super contribution			25,000.00	25,000.00 CR
15/10/2019	PAYG Paid 927			463.50	25,463.50 CR
10/02/2020	Co - Contribution received			500.00	25,963.50 CR
27/02/2020	LISA received			500.00	26,463.50 CR
				<b>26,463.50</b>	<b>26,463.50 CR</b>
<u>(Contributions) Brooks, Shane - Accumulation (BROSHA00001A)</u>					
07/08/2019	Super contribution			25,000.00	25,000.00 CR
15/10/2019	PAYG Paid 927			463.50	25,463.50 CR
10/02/2020	Co - Contribution received			500.00	25,963.50 CR
27/02/2020	LISA received			500.00	26,463.50 CR
				<b>26,463.50</b>	<b>26,463.50 CR</b>
<b>Interest Received (25000)</b>					
<u>Bankfirst 229112I16 (Bankfirst 229112I16)</u>					
29/07/2019	TFR FROM 229112116			5,673.29	5,673.29 CR
				<b>5,673.29</b>	<b>5,673.29 CR</b>
<u>Bankfirst 229112S1 (Bankfirst 229112S1)</u>					
30/09/2019	INTEREST			19.25	19.25 CR
31/12/2019	INTEREST			2.02	21.27 CR
31/03/2020	Interest			2.06	23.33 CR
30/06/2020	Interest			2.14	25.47 CR
				<b>25.47</b>	<b>25.47 CR</b>
<u>Bankfirst 229112S98 (Bankfirst229112S98)</u>					
31/01/2020	Interest			0.06	0.06 CR
31/01/2020	Interest			1.89	1.95 CR
29/02/2020	Interest			0.17	2.12 CR
29/02/2020	Interest			5.59	7.71 CR
31/03/2020	Interest			0.28	7.99 CR
31/03/2020	Interest			8.51	16.50 CR
30/04/2020	Interest			0.39	16.89 CR
30/04/2020	Interest			9.80	26.69 CR
31/05/2020	Interest			0.54	27.23 CR
31/05/2020	Interest			13.41	40.64 CR
30/06/2020	Interest			0.61	41.25 CR
30/06/2020	Interest			12.24	53.49 CR
				<b>53.49</b>	<b>53.49 CR</b>
<b>Property Income (28000)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					
19/08/2019	RENT & BOND			780.00	780.00 CR
19/08/2019	RENT & BOND			830.00	1,610.00 CR
20/08/2019	RENT & BOND			1,560.00	3,170.00 CR
11/09/2019	RENT & BOND REFUND		905.80		2,264.20 CR
11/09/2019	RENT & BOND REFUND		187.42		2,076.78 CR
13/09/2019	RENT & BOND REFUND		25.00		2,051.78 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
03/12/2019	NOEL JONES BALWYN			1,802.14	3,853.92 CR
16/01/2020	NOEL JONES BALWYN			2,616.28	6,470.20 CR
13/02/2020	NOEL JONES BALWYN			2,805.97	9,276.17 CR
17/03/2020	NOEL JONES BALWYN			2,572.99	11,849.16 CR
15/04/2020	NOEL JONES BALWYN			2,861.14	14,710.30 CR
12/05/2020	NOEL JONES BALWYN			2,702.40	17,412.70 CR
16/06/2020	NOEL JONES BALWYN			2,572.99	19,985.69 CR
30/06/2020	Rental Statement - FY 2020 - Adjust			3,052.09	23,037.78 CR
			<b>1,118.22</b>	<b>24,156.00</b>	<b>23,037.78 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
13/01/2020	Accounting fees		1,200.00		1,200.00 DR
31/01/2020	Accounting fees		110.00		1,310.00 DR
			<b>1,310.00</b>		<b>1,310.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
18/05/2020	FY 2019 Return lodged		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Depreciation (33400)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					
30/06/2020	Depreciation		8,520.00		8,520.00 DR
			<b>8,520.00</b>		<b>8,520.00 DR</b>
<b>Property Expenses - Advertising (41920)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					
30/06/2020	Rental Statement - FY 2020 - Adjust		300.00		300.00 DR
			<b>300.00</b>		<b>300.00 DR</b>
<b>Property Expenses - Agents Management Fees (41930)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					
30/06/2020	Rental Statement - FY 2020 - Adjust		759.00		759.00 DR
30/06/2020	Rental Statement - FY 2020 - Adjust		923.37		1,682.37 DR
			<b>1,682.37</b>		<b>1,682.37 DR</b>
<b>Property Expenses - Council Rates (41960)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					
12/08/2019	Prop Settle		1,757.75		1,757.75 DR
			<b>1,757.75</b>		<b>1,757.75 DR</b>
<b>Property Expense - Electricity and Gas (41965)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					
02/10/2019	SIMPLY ENERGY		267.15		267.15 DR
02/10/2019	RTBA Fees - Elec fee refund			106.00	161.15 DR
12/11/2019	SIMPLY ENERGY		70.99		232.14 DR
10/12/2019	SIMPLY ENERGY		26.73		258.87 DR
			<b>364.87</b>	<b>106.00</b>	<b>258.87 DR</b>
<b>Property Expenses - Insurance Premium (41980)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					

# Level Effect Superannuation Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
19/08/2019	RENT & BOND		17.24		17.24 DR
17/09/2019	INSURANCE		17.24		34.48 DR
17/10/2019	INSURANCE		17.24		51.72 DR
19/11/2019	INSURANCE		17.24		68.96 DR
17/12/2019	INSURANCE		17.24		86.20 DR
17/01/2020	Insurance		17.24		103.44 DR
18/02/2020	Insurance		17.24		120.68 DR
17/03/2020	Insurance		17.24		137.92 DR
23/03/2020	Insurance		15.79		153.71 DR
17/04/2020	Insurance		17.24		170.95 DR
21/04/2020	Insurance		15.79		186.74 DR
19/05/2020	Insurance		17.24		203.98 DR
21/05/2020	Insurance		15.79		219.77 DR
17/06/2020	Insurance		17.24		237.01 DR
23/06/2020	Insurance		15.79		252.80 DR
			<b>252.80</b>		<b>252.80 DR</b>
<b>Property Expenses - Repairs Maintenance (42060)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					
04/10/2019	Painting		2,750.00		2,750.00 DR
			<b>2,750.00</b>		<b>2,750.00 DR</b>
<b>Property Expenses - Strata Levy Fees (42100)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					
03/09/2019	BODY CORPORATE FEE		288.15		288.15 DR
30/06/2020	Rental Statement - FY 2020 - Adjust		864.45		1,152.60 DR
			<b>1,152.60</b>		<b>1,152.60 DR</b>
<b>Property Expenses - Sundry Expenses (42110)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					
27/05/2020	Depreciation Report		600.00		600.00 DR
30/06/2020	Rental Statement - FY 2020 - Adjust		34.65		634.65 DR
			<b>634.65</b>		<b>634.65 DR</b>
<b>Property Expenses - Water Rates (42150)</b>					
<u>Unit 4 26-28 Bennett St Burwood (4-26-28)</u>					
30/06/2020	Rental Statement - FY 2020 - Adjust		170.62		170.62 DR
			<b>170.62</b>		<b>170.62 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		8,961.15		8,961.15 DR
			<b>8,961.15</b>		<b>8,961.15 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
07/08/2019	System Member Journals		21,250.00		21,250.00 DR
07/08/2019	System Member Journals		21,250.00		42,500.00 DR
15/10/2019	System Member Journals		463.50		42,963.50 DR
15/10/2019	System Member Journals		463.50		43,427.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
10/02/2020	System Member Journals		500.00		43,927.00 DR
10/02/2020	System Member Journals		500.00		44,427.00 DR
27/02/2020	System Member Journals		500.00		44,927.00 DR
27/02/2020	System Member Journals		500.00		45,427.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		5,903.27		51,330.27 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		3,838.10		55,168.37 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			885.46	54,282.91 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			575.69	53,707.22 DR
			<b>55,168.37</b>	<b>1,461.15</b>	<b>53,707.22 DR</b>

### Opening Balance (50010)

(Opening Balance) Brooks, Christy - Accumulation (BROCHR00001A)

01/07/2019	Opening Balance				32,243.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			21,925.50	54,168.50 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			300,593.23	354,761.73 CR
				<b>322,518.73</b>	<b>354,761.73 CR</b>

(Opening Balance) Brooks, Shane - Accumulation (BROSHA00001A)

01/07/2019	Opening Balance				224,712.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			30,948.83	255,660.83 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			300,593.22	556,254.05 CR
				<b>331,542.05</b>	<b>556,254.05 CR</b>

### Contributions (52420)

(Contributions) Brooks, Christy - Accumulation (BROCHR00001A)

01/07/2019	Opening Balance				325,593.23 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		25,000.00		300,593.23 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		300,593.23		0.00 DR
07/08/2019	System Member Journals			25,000.00	25,000.00 CR
15/10/2019	System Member Journals			463.50	25,463.50 CR
10/02/2020	System Member Journals			500.00	25,963.50 CR
27/02/2020	System Member Journals			500.00	26,463.50 CR
			<b>325,593.23</b>	<b>26,463.50</b>	<b>26,463.50 CR</b>

(Contributions) Brooks, Shane - Accumulation (BROSHA00001A)

01/07/2019	Opening Balance				325,593.22 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		25,000.00		300,593.22 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		300,593.22		0.00 DR
07/08/2019	System Member Journals			25,000.00	25,000.00 CR
15/10/2019	System Member Journals			463.50	25,463.50 CR
10/02/2020	System Member Journals			500.00	25,963.50 CR
27/02/2020	System Member Journals			500.00	26,463.50 CR
			<b>325,593.22</b>	<b>26,463.50</b>	<b>26,463.50 CR</b>

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

# Level Effect Superannuation Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Brooks, Christy - Accumulation (BROCHR00001A)</u>					
01/07/2019	Opening Balance				794.71 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		794.71		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			3,838.10	3,838.10 CR
			<b>794.71</b>	<b>3,838.10</b>	<b>3,838.10 CR</b>
<u>(Share of Profit/(Loss)) Brooks, Shane - Accumulation (BROSHA00001A)</u>					
01/07/2019	Opening Balance				11,410.37 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		11,410.37		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			5,903.27	5,903.27 CR
			<b>11,410.37</b>	<b>5,903.27</b>	<b>5,903.27 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Brooks, Christy - Accumulation (BROCHR00001A)</u>					
01/07/2019	Opening Balance				119.21 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			119.21	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		575.69		575.69 DR
			<b>575.69</b>	<b>119.21</b>	<b>575.69 DR</b>
<u>(Income Tax) Brooks, Shane - Accumulation (BROSHA00001A)</u>					
01/07/2019	Opening Balance				1,711.54 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			1,711.54	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		885.46		885.46 DR
			<b>885.46</b>	<b>1,711.54</b>	<b>885.46 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Brooks, Christy - Accumulation (BROCHR00001A)</u>					
01/07/2019	Opening Balance				3,750.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			3,750.00	0.00 DR
07/08/2019	System Member Journals		3,750.00		3,750.00 DR
			<b>3,750.00</b>	<b>3,750.00</b>	<b>3,750.00 DR</b>
<u>(Contributions Tax) Brooks, Shane - Accumulation (BROSHA00001A)</u>					
01/07/2019	Opening Balance				3,750.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			3,750.00	0.00 DR
07/08/2019	System Member Journals		3,750.00		3,750.00 DR
			<b>3,750.00</b>	<b>3,750.00</b>	<b>3,750.00 DR</b>
<b>Bank Account (60400)</b>					
<u>Bankfirst 229112I16 (Bankfirst 229112I16)</u>					
01/07/2019	Opening Balance				920,333.38 DR
29/07/2019	TFR FROM 229112116			920,333.38	0.00 DR
				<b>920,333.38</b>	<b>0.00 DR</b>
<u>Bankfirst 229112S1 (Bankfirst 229112S1)</u>					
01/07/2019	Opening Balance				12.70 DR
29/07/2019	TFR FROM 229112116		926,006.67		926,019.37 DR
31/07/2019	Deposit for prop			90,500.00	835,519.37 DR

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## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
07/08/2019	Super contribution		50,000.00		885,519.37 DR
12/08/2019	Prop Settle			869,226.23	16,293.14 DR
19/08/2019	RENT & BOND		3,202.76		19,495.90 DR
20/08/2019	RENT & BOND		1,560.00		21,055.90 DR
22/08/2019	BOND		1,500.00		22,555.90 DR
03/09/2019	BODY CORPORATE FEE			288.15	22,267.75 DR
11/09/2019	RENT & BOND REFUND			1,923.22	20,344.53 DR
13/09/2019	RENT & BOND REFUND			805.00	19,539.53 DR
17/09/2019	INSURANCE			17.24	19,522.29 DR
30/09/2019	INTEREST		19.25		19,541.54 DR
02/10/2019	SIMPLY ENERGY			267.15	19,274.39 DR
02/10/2019	RTBA Fees - Elec fee refund		106.00		19,380.39 DR
04/10/2019	Painting			2,750.00	16,630.39 DR
17/10/2019	INSURANCE			17.24	16,613.15 DR
21/10/2019	BOND REFUND			1,500.00	15,113.15 DR
12/11/2019	SIMPLY ENERGY			70.99	15,042.16 DR
19/11/2019	INSURANCE			17.24	15,024.92 DR
03/12/2019	NOEL JONES BALWYN		1,802.14		16,827.06 DR
10/12/2019	SIMPLY ENERGY			26.73	16,800.33 DR
17/12/2019	INSURANCE			17.24	16,783.09 DR
31/12/2019	INTEREST		2.02		16,785.11 DR
10/01/2020	TFR FROM 229112S1			1.00	16,784.11 DR
13/01/2020	Accounting fees			1,200.00	15,584.11 DR
17/01/2020	Insurance			17.24	15,566.87 DR
31/01/2020	Accounting fees			110.00	15,456.87 DR
10/02/2020	TFR FROM 229112S1			1.00	15,455.87 DR
10/02/2020	Co - Contribution received		1,000.00		16,455.87 DR
18/02/2020	Insurance			17.24	16,438.63 DR
27/02/2020	LISA received		1,000.00		17,438.63 DR
10/03/2020	TFR FROM 229112S1			1.00	17,437.63 DR
17/03/2020	Insurance			17.24	17,420.39 DR
23/03/2020	Insurance			15.79	17,404.60 DR
31/03/2020	Interest		2.06		17,406.66 DR
09/04/2020	TFR FROM 229112S1			1.00	17,405.66 DR
17/04/2020	Insurance			17.24	17,388.42 DR
21/04/2020	Insurance			15.79	17,372.63 DR
08/05/2020	TFR FROM 229112S1			1.00	17,371.63 DR
19/05/2020	Insurance			17.24	17,354.39 DR
21/05/2020	Insurance			15.79	17,338.60 DR
27/05/2020	Depreciation Report			600.00	16,738.60 DR
10/06/2020	TFR FROM 229112S1			1.00	16,737.60 DR
17/06/2020	Insurance			17.24	16,720.36 DR
23/06/2020	Insurance			15.79	16,704.57 DR
30/06/2020	Interest		2.14		16,706.71 DR
			<b>986,203.04</b>	<b>969,509.03</b>	<b>16,706.71 DR</b>
<b>Bankfirst 229112S98 (Bankfirst229112S98)</b>					
10/01/2020	TFR FROM 229112S1		1.00		1.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
16/01/2020	NOEL JONES BALWYN		2,616.28		2,617.28 DR
31/01/2020	Interest		1.95		2,619.23 DR
10/02/2020	TFR FROM 229112S1		1.00		2,620.23 DR
13/02/2020	NOEL JONES BALWYN		2,805.97		5,426.20 DR
29/02/2020	Interest		5.76		5,431.96 DR
10/03/2020	TFR FROM 229112S1		1.00		5,432.96 DR
17/03/2020	NOEL JONES BALWYN		2,572.99		8,005.95 DR
31/03/2020	Interest		8.79		8,014.74 DR
09/04/2020	TFR FROM 229112S1		1.00		8,015.74 DR
15/04/2020	NOEL JONES BALWYN		2,861.14		10,876.88 DR
30/04/2020	Interest		10.19		10,887.07 DR
08/05/2020	TFR FROM 229112S1		1.00		10,888.07 DR
12/05/2020	NOEL JONES BALWYN		2,702.40		13,590.47 DR
31/05/2020	Interest		13.95		13,604.42 DR
10/06/2020	TFR FROM 229112S1		1.00		13,605.42 DR
16/06/2020	NOEL JONES BALWYN		2,572.99		16,178.41 DR
30/06/2020	Interest		12.85		16,191.26 DR
			<b>16,191.26</b>		<b>16,191.26 DR</b>

### Real Estate Properties ( Australian - Residential) (77200)

#### Unit 4 26-28 Bennett St Burwood (4-26-28)

31/07/2019	Deposit for prop	1.00	90,500.00		90,500.00 DR
12/08/2019	Prop Settle	0.00	867,468.48		957,968.48 DR
30/06/2020	Depreciation			8,520.00	949,448.48 DR
		<b>1.00</b>	<b>957,968.48</b>	<b>8,520.00</b>	<b>949,448.48 DR</b>

### Investment Liabilities (83000)

#### Unit 4 26-28 Bennett St Burwood (4-26-28)

19/08/2019	RENT & BOND			780.00	780.00 CR
19/08/2019	RENT & BOND			830.00	1,610.00 CR
22/08/2019	BOND			1,500.00	3,110.00 CR
11/09/2019	RENT & BOND REFUND		830.00		2,280.00 CR
13/09/2019	RENT & BOND REFUND		780.00		1,500.00 CR
21/10/2019	BOND REFUND		1,500.00		0.00 DR
			<b>3,110.00</b>	<b>3,110.00</b>	<b>0.00 DR</b>

### Income Tax Payable/Refundable (85000)

#### Income Tax Payable/Refundable (85000)

01/07/2019	Opening Balance				8,403.30 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		927.00		7,476.30 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			927.00	8,403.30 CR
18/05/2020	FY 2019 Return lodged			259.00	8,662.30 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			8,961.15	17,623.45 CR
			<b>927.00</b>	<b>10,147.15</b>	<b>17,623.45 CR</b>

### PAYG Payable (86000)

#### PAYG Payable (86000)

01/07/2019	Opening Balance				927.00 CR
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Transaction Date	Description	Units	Debit	Credit	Balance \$
15/10/2019	PAYG Paid 927		927.00		0.00 DR
			<b>927.00</b>		<b>0.00 DR</b>
<b>Total Debits:</b>	<b>2,722,081.86</b>				
<b>Total Credits:</b>	<b>2,722,081.86</b>				