

COL SHEPPARD SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
02/07/2020	Transfer to other Reynolds and Reyn [Sale of Urunga Island] [211240 SHEPPARD Pexa Settlement] [Sale 232 Urunga Is DETIZE PL ATF CA] (URUNGA)		1,828,328.34		1,828,328.34 DR
02/07/2020	Unrealised Gain writeback as at 02/07/2020 (URUNGA)			1,801,200.00	27,128.34 DR
30/06/2021	Revaluation - 30/06/2021 @ \$3,250,000.000000 (Exit) - 1.000000 Units on hand (1670)			1,380,000.00	1,352,871.66 CR
30/06/2021	Revaluation - 30/06/2021 @ \$0.000000 - 0.000000 Units on hand (URUNGA)		880.29		1,351,991.37 CR
			1,829,208.63	3,181,200.00	1,351,991.37 CR
Interest Received (25000)					
<u>Commonwealth Cash Deposit Account - 34882701 (CBA348827011)</u>					
01/07/2020	Interest			5.20	5.20 CR
01/10/2020	Interest			5.26	10.46 CR
01/01/2021	Interest			2.16	12.62 CR
01/04/2021	Interest			0.34	12.96 CR
				12.96	12.96 CR
<u>Commonwealth Bank Term Deposit (CBA503671941)</u>					
14/10/2020	Interest			9,986.30	9,986.30 CR
14/05/2021	Interest			3,345.49	13,331.79 CR
21/06/2021	Interest			40.91	13,372.70 CR
28/06/2021	Interest			5.54	13,378.24 CR
28/06/2021	Interest			5.54	13,383.78 CR
				13,383.78	13,383.78 CR
Other Investment Income (26500)					
<u>1670 Rosedale Road (SHEPCSF 1670ROSEDAL1)</u>					
26/03/2021	WATER PURCHASE 3065670 WBC OLP			14,700.00	14,700.00 CR
				14,700.00	14,700.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
21/05/2021	CHQ 000000044		4,120.00		4,120.00 DR
			4,120.00		4,120.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
21/05/2021	ATO001000015049735 ATO		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
29/06/2021	CHQ 000000045		500.00		500.00 DR
			500.00		500.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
21/05/2021	Account Fee		3.23		3.23 DR
01/06/2021	Transaction Fee		3.00		6.23 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2021	Reconcile GST Accounts		0.42		6.65 DR
			6.65		6.65 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Sheppard, Colin - Pension (Pension) (SHECOL00021P)</u>					
15/10/2020	Pension Withdrawal		50,000.00		50,000.00 DR
			50,000.00		50,000.00 DR
Property Expenses (41910)					
<u>Property Expenses (41910)</u>					
02/07/2020	Transfer to other Reynolds and Reyn [Sale of Urunga Island] [211240 SHEPPARD Pexa Settlement] [Sale 232 Urunga Is DETIZE PL ATF CA]			790.56	790.56 CR
02/07/2020	Transfer to other Reynolds and Reyn [Sale of Urunga Island] [211240 SHEPPARD Pexa Settlement] [Sale 232 Urunga Is DETIZE PL ATF CA]				790.56 CR
03/09/2020	Rates-1670 Rosedal Bundaberg Region		5,200.25		4,409.69 DR
16/09/2020	CHQ 000000039		4,007.71		8,417.40 DR
08/03/2021	Rates-1670 Rosedal Bundaberg Region		5,200.25		13,617.65 DR
			14,408.21	790.56	13,617.65 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		1,109.85		1,109.85 DR
			1,109.85		1,109.85 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
15/10/2020	System Member Journals			50,000.00	50,000.00 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		303,361.10		253,361.10 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		1,058,223.71		1,311,584.81 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			1,109.85	1,310,474.96 DR
			1,361,584.81	51,109.85	1,310,474.96 DR
Opening Balance (50010)					
<u>(Opening Balance) Sheppard, Colin - Pension (Pension) (SHECOL00021P)</u>					
01/07/2020	Opening Balance				1,413,956.64 CR
01/07/2020	Close Period Journal		524,650.64		889,306.00 CR
			524,650.64		889,306.00 CR
<u>(Opening Balance) Sheppard, Colin - Accumulation (SHECOL00022A)</u>					
01/07/2020	Opening Balance				4,345,878.23 CR
01/07/2020	Close Period Journal		1,367,747.74		2,978,130.49 CR
			1,367,747.74		2,978,130.49 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Sheppard, Colin - Pension (Pension) (SHECOL00021P)</u>					
01/07/2020	Opening Balance				432,394.06 DR
01/07/2020	Close Period Journal			432,394.06	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			303,361.10	303,361.10 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
				735,755.16	303,361.10 CR
	<u>(Share of Profit/(Loss)) Sheppard, Colin - Accumulation (SHECOL00022A)</u>				
01/07/2020	Opening Balance				1,367,747.74 DR
01/07/2020	Close Period Journal			1,367,747.74	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			1,058,223.71	1,058,223.71 CR
				2,425,971.45	1,058,223.71 CR
	Income Tax (53330)				
	<u>(Income Tax) Sheppard, Colin - Accumulation (SHECOL00022A)</u>				
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,109.85		1,109.85 DR
			1,109.85		1,109.85 DR
	Pensions Paid (54160)				
	<u>(Pensions Paid) Sheppard, Colin - Pension (Pension) (SHECOL00021P)</u>				
01/07/2020	Opening Balance				92,256.58 DR
01/07/2020	Close Period Journal			92,256.58	0.00 DR
15/10/2020	System Member Journals		50,000.00		50,000.00 DR
			50,000.00	92,256.58	50,000.00 DR
	Bank Accounts (60400)				
	<u>Commonwealth Cheque Account - 10544213 (CBA105442131)</u>				
01/07/2020	Opening Balance				35,379.84 DR
02/07/2020	Transfer to other Reynolds and Reyn [Sale of Urunga Island] [211240 SHEPPARD Pexa Settlement] [Sale 232 Urunga Is DETIZE PL ATF CA]			133.00	35,246.84 DR
02/07/2020	Transfer to other Reynolds and Reyn [Sale of Urunga Island] [211240 SHEPPARD Pexa Settlement] [Sale 232 Urunga Is DETIZE PL ATF CA]		853,664.02		888,910.86 DR
02/07/2020	Transfer to other Reynolds and Reyn [Sale of Urunga Island] [211240 SHEPPARD Pexa Settlement] [Sale 232 Urunga Is DETIZE PL ATF CA]		66,500.00		955,410.86 DR
21/07/2020	CHQ 000000037			5,032.00	950,378.86 DR
23/07/2020	CHQ 000000038			1,053.00	949,325.86 DR
03/09/2020	Rates-1670 Rosedal Bundaberg Region			5,200.25	944,125.61 DR
16/09/2020	CHQ 000000039			4,007.71	940,117.90 DR
15/10/2020	CHQ 000000041			50.00	940,067.90 DR
16/10/2020	CHQ 000000040			917.00	939,150.90 DR
03/02/2021	CHQ 000000042			917.00	938,233.90 DR
08/03/2021	Rates-1670 Rosedal Bundaberg Region			5,200.25	933,033.65 DR
26/03/2021	WATER PURCHASE 3065670 WBC OLP		14,700.00		947,733.65 DR
21/04/2021	CHQ 000000043			917.00	946,816.65 DR
21/05/2021	ATO001000015049735 ATO		3,954.65		950,771.30 DR
21/05/2021	Account Fee			3.23	950,768.07 DR
21/05/2021	CHQ 000000044			4,532.00	946,236.07 DR
01/06/2021	Transaction Fee			3.00	946,233.07 DR
29/06/2021	CHQ 000000045			550.00	945,683.07 DR
			938,818.67	28,515.44	945,683.07 DR
	<u>Commonwealth Cash Deposit Account - 34882701 (CBA348827011)</u>				
01/07/2020	Opening Balance				13,903.49 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Interest		5.20		13,908.69 DR
01/10/2020	Interest		5.26		13,913.95 DR
01/01/2021	Interest		2.16		13,916.11 DR
01/04/2021	Interest		0.34		13,916.45 DR
			12.96		13,916.45 DR
<u>Commonwealth Bank Term Deposit (CBA503671941)</u>					
01/07/2020	Opening Balance				1,000,000.00 DR
14/10/2020	Interest		9,986.30		1,009,986.30 DR
15/10/2020	Pension Withdrawal			50,000.00	959,986.30 DR
14/05/2021	Interest		3,345.49		963,331.79 DR
21/06/2021	Interest		40.91		963,372.70 DR
28/06/2021	Interest		5.54		963,378.24 DR
28/06/2021	Interest		5.54		963,383.78 DR
			13,383.78	50,000.00	963,383.78 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
30/06/2021	Reconcile GST Accounts		3,287.00		3,287.00 DR
			3,287.00		3,287.00 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>1670 Rosedale Road (1670)</u>					
01/07/2020	Opening Balance	1.00			1,870,000.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$3,250,000.000000 (Exit) - 1.000000 Units on hand		1,380,000.00		3,250,000.00 DR
		1.00	1,380,000.00		3,250,000.00 DR
<u>Urunga Island (URUNGA)</u>					
01/07/2020	Opening Balance	1.00			950,000.00 DR
02/07/2020	Transfer to other Reynolds and Reyn [Sale of Urunga Island] [211240 SHEPPARD Pexa Settlement] [Sale 232 Urunga Is DETIZE PL ATF CA]	(1.00)		2,750,319.71	1,800,319.71 CR
02/07/2020	Unrealised Gain writeback as at 02/07/2020		1,801,200.00		880.29 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.000000 - 0.000000 Units on hand			880.29	0.00 DR
		0.00	1,801,200.00	2,751,200.00	0.00 DR
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2020	Opening Balance				74.51 DR
02/07/2020	Transfer to other Reynolds and Reyn [Sale of Urunga Island] [211240 SHEPPARD Pexa Settlement] [Sale 232 Urunga Is DETIZE PL ATF CA]		2,750.91		2,825.42 DR
21/05/2021	CHQ 000000044		412.00		3,237.42 DR
29/06/2021	CHQ 000000045		50.00		3,287.42 DR
30/06/2021	Reconcile GST Accounts			3,287.42	0.00 DR
			3,212.91	3,287.42	0.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				4,213.65 DR

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16/10/2020	CHQ 000000040		917.00		5,130.65 DR
03/02/2021	CHQ 000000042		917.00		6,047.65 DR
21/04/2021	CHQ 000000043		917.00		6,964.65 DR
21/05/2021	ATO001000015049735 ATO			4,213.65	2,751.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			1,109.85	1,641.15 DR
			2,751.00	5,323.50	1,641.15 DR

Sundry Creditors (88000)Sundry Creditors (88000)

01/07/2020	Opening Balance				6,135.00 CR
21/07/2020	CHQ 000000037		5,032.00		1,103.00 CR
23/07/2020	CHQ 000000038		1,053.00		50.00 CR
15/10/2020	CHQ 000000041		50.00		0.00 DR
			6,135.00		0.00 DR

Total Debits: 9,353,506.70**Total Credits: 9,353,506.70**