

# B Young Super Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
(Contributions) Young, Billy David - Accumulation (YOUBIL00001A)					
10/02/2022	BANK OF QLD BYOUNGSUPER 50			27,500.00	27,500.00 CR
14/03/2022	BANK OF QLD BYOUNGSUPER 50			15,000.00	42,500.00 CR
17/03/2022	Variation of custody trust - paid by Aus Wide Plumbing & Roofing			475.17	42,975.17 CR
05/04/2022	BANK OF QLD BYOUNGSUPER 50			7,138.02	50,113.19 CR
				<b>50,113.19</b>	<b>50,113.19 CR</b>
<b>Property Income (28000)</b>					
8/10 Exeter Way, Caloundra West QLD, Australia (U8/10exe)					
21/04/2022	Direct Credit Payment Effective Date: 20/04/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			522.73	522.73 CR
28/04/2022	Direct Credit Payment Effective Date: 27/04/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			522.73	1,045.46 CR
05/05/2022	Direct Credit Payment Effective Date: 04/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			522.73	1,568.19 CR
12/05/2022	Direct Credit Payment Effective Date: 11/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			522.73	2,090.92 CR
19/05/2022	Direct Credit Payment Effective Date: 18/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			522.73	2,613.65 CR
26/05/2022	Direct Credit Payment Effective Date: 25/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			522.73	3,136.38 CR
02/06/2022	Direct Credit Payment Effective Date: 01/06/2022 SMSF LOAN BYOUNG - EXETER - ST LEASE - BANK OF QLD			522.73	3,659.11 CR
09/06/2022	Direct Credit Payment Effective Date: 08/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			522.73	4,181.84 CR
16/06/2022	Direct Credit Payment Effective Date: 15/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			522.73	4,704.57 CR
23/06/2022	Direct Credit Payment Effective Date: 22/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			522.73	5,227.30 CR
30/06/2022	Direct Credit Payment Effective Date: 29/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			522.73	5,750.03 CR
				<b>5,750.03</b>	<b>5,750.03 CR</b>
<b>Transfers In (28500)</b>					
(Transfers In) Young, Billy David - Accumulation (YOUBIL00001A)					
16/02/2022	SPIN FSF0511AU ET220215SMS0110008 DVND 56 [SuperStream roll in at 16/02/2022 - PRN:ET220215SMS0110008]			138,510.83	138,510.83 CR
				<b>138,510.83</b>	<b>138,510.83 CR</b>
<b>Accountancy Fees (30100)</b>					
Accountancy Fees (30100)					
15/03/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		220.00		220.00 DR
15/03/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		220.00		440.00 DR
			<b>440.00</b>		<b>440.00 DR</b>
<b>Administration Costs (30200)</b>					

# B Young Super Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Administration Costs (30200)</b>					
15/03/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		2,500.00		2,500.00 DR
17/03/2022	Variation of custody trust - paid by Aus Wide Plumbing & Roofing		550.00		3,050.00 DR
			<b>3,050.00</b>		<b>3,050.00 DR</b>
<b>Amortisation of formation costs (30600)</b>					
<u>Amortisation of formation costs (30600)</u>					
30/06/2022	Write off 1/5 formation costs		500.00		500.00 DR
			<b>500.00</b>		<b>500.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
16/05/2022	Fee for Dishonour Effective Date: 12/05/2022		20.00		20.00 DR
16/06/2022	Fee for Dishonour Effective Date: 14/06/2022		20.00		40.00 DR
			<b>40.00</b>		<b>40.00 DR</b>
<b>Property Expenses - Council Rates (41960)</b>					
<u>8/10 Exeter Way, Caloundra West QLD, Australia (U8/10exe)</u>					
12/04/2022	Settlement adjustments - rates		536.52		536.52 DR
			<b>536.52</b>		<b>536.52 DR</b>
<b>Property Expenses - Interest on Loans (42010)</b>					
<u>8/10 Exeter Way, Caloundra West QLD, Australia (U8/10exe)</u>					
12/05/2022	Interest		1,463.53		1,463.53 DR
12/06/2022	Interest		1,567.25		3,030.78 DR
			<b>3,030.78</b>		<b>3,030.78 DR</b>
<b>Property Expenses - Strata Levy Fees (42100)</b>					
<u>8/10 Exeter Way, Caloundra West QLD, Australia (U8/10exe)</u>					
12/04/2022	Settlement adjustments - BCorp			65.57	65.57 CR
12/04/2022	Settlement adjustments - BCorp			26.39	91.96 CR
12/04/2022	Settlement adjustments - BCorp		558.90		466.94 DR
			<b>558.90</b>	<b>91.96</b>	<b>466.94 DR</b>
<b>Property Expenses - Water Rates (42150)</b>					
<u>8/10 Exeter Way, Caloundra West QLD, Australia (U8/10exe)</u>					
12/04/2022	Settlement adjustments - BCorp		198.95		198.95 DR
			<b>198.95</b>		<b>198.95 DR</b>
<b>Property Expenses - Borrowing costs (42200)</b>					
<u>8/10 Exeter Way, Caloundra West QLD, Australia (U8/10exe)</u>					
30/06/2022	Write off borrowing costs \$3486.32 / 60 * 2		116.21		116.21 DR
			<b>116.21</b>		<b>116.21 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		4,263.30		4,263.30 DR
			<b>4,263.30</b>		<b>4,263.30 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					

# B Young Super Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Profit/Loss Allocation Account (49000)</u>					
10/02/2022	System Member Journals		23,375.00		23,375.00 DR
16/02/2022	System Member Journals		138,510.83		161,885.83 DR
14/03/2022	System Member Journals		15,000.00		176,885.83 DR
17/03/2022	System Member Journals		475.17		177,361.00 DR
05/04/2022	System Member Journals		7,138.02		184,499.02 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			2,629.37	181,869.65 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			138.30	181,731.35 DR
			<b>184,499.02</b>	<b>2,767.67</b>	<b>181,731.35 DR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Young, Billy David - Accumulation (YOUBIL00001A)</u>					
10/02/2022	System Member Journals			27,500.00	27,500.00 CR
14/03/2022	System Member Journals			15,000.00	42,500.00 CR
17/03/2022	System Member Journals			475.17	42,975.17 CR
05/04/2022	System Member Journals			7,138.02	50,113.19 CR
				<b>50,113.19</b>	<b>50,113.19 CR</b>
<b>Transfers In (52850)</b>					
<u>(Transfers In) Young, Billy David - Accumulation (YOUBIL00001A)</u>					
16/02/2022	System Member Journals			138,510.83	138,510.83 CR
				<b>138,510.83</b>	<b>138,510.83 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Young, Billy David - Accumulation (YOUBIL00001A)</u>					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		2,629.37		2,629.37 DR
			<b>2,629.37</b>		<b>2,629.37 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Young, Billy David - Accumulation (YOUBIL00001A)</u>					
16/02/2022	System Member Journals				0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		138.30		138.30 DR
			<b>138.30</b>		<b>138.30 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Young, Billy David - Accumulation (YOUBIL00001A)</u>					
10/02/2022	System Member Journals		4,125.00		4,125.00 DR
			<b>4,125.00</b>		<b>4,125.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>Macquarie ***7204 (MBL940517204)</u>					
17/02/2022	DEPOSITBYOUNGSMSF DF			26,250.00	26,250.00 CR
18/02/2022	TRANSACT FUNDS TFR TO SAVILLS PTY LTD TR TD		26,250.00		0.00 DR
			<b>26,250.00</b>	<b>26,250.00</b>	<b>0.00 DR</b>
<u>Macquarie ***0238 (MBL970000238)</u>					
10/02/2022	BANK OF QLD BYOUNGSUPER 50		27,500.00		27,500.00 DR
16/02/2022	SPIN FSF0511AU ET220215SMS0110008 DVND 56 [SuperStream roll in at 16/02/2022 - PRN:ET220215SMS0110008]		138,510.83		166,010.83 DR

# B Young Super Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
17/02/2022	TRANSACT TFR TO 940517204 B YOUNG SMSF P DT [TRANSACT TFR TO 940517204 B YOUNG SMSF P DT - deposit]			26,250.00	139,760.83 DR
17/02/2022	DEPOSITBYOUNGSMSF DF		26,250.00		166,010.83 DR
18/02/2022	TRANSACT FUNDS TFR TO SAVILLS PTY LTD TR TD			26,250.00	139,760.83 DR
14/03/2022	BANK OF QLD BYOUNGSUPER 50		15,000.00		154,760.83 DR
15/03/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD			224.51	154,536.32 DR
15/03/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD			224.51	154,311.81 DR
15/03/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD			5,074.83	149,236.98 DR
17/03/2022	TRANSACT FUNDS TFR TO BETTER CHOICE FEES TD			1,375.00	147,861.98 DR
05/04/2022	BANK OF QLD BYOUNGSUPER 50		7,138.02		155,000.00 DR
11/04/2022	TRANSACT FUNDS TFR TO BELL DIXON BUTLER TD			100,000.00	55,000.00 DR
11/04/2022	TRANSACT FUNDS TFR TO BELL DIXON BUTLER TD			5,987.14	49,012.86 DR
13/04/2022	TRANSACT FUNDS TFR TO BETTER CHOICE - SM TD [Direct Credit Payment Effective Date: 13/04/2022 BETTER CHOICE - SMSF LOAN - OFFSET LOAN ACC - B YOUNG SUPER FU]			49,012.86	0.00 DR
			<b>214,398.85</b>	<b>214,398.85</b>	<b>0.00 DR</b>
<b>Formation Expenses (64000)</b>					
<u>Formation Expenses (64000)</u>					
15/03/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		2,500.00		2,500.00 DR
30/06/2022	Write off 1/5 formation costs			500.00	2,000.00 DR
			<b>2,500.00</b>	<b>500.00</b>	<b>2,000.00 DR</b>
<b>Property Borrowing Cost (65550)</b>					
<u>8/10 Exeter Way, Caloundra West QLD, Australia (U8/10exe)</u>					
17/03/2022	TRANSACT FUNDS TFR TO BETTER CHOICE FEES TD		1,375.00		1,375.00 DR
12/04/2022	Loan Settlement Funds Transaction Details		3,486.32		4,861.32 DR
30/06/2022	Write off borrowing costs \$3486.32 / 60 * 2			116.21	4,745.11 DR
			<b>4,861.32</b>	<b>116.21</b>	<b>4,745.11 DR</b>
<b>Prepaid Expenses (66000)</b>					
<u>Prepaid Expenses (66000)</u>					
15/03/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		4.51		4.51 DR
15/03/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		4.51		9.02 DR
			<b>9.02</b>		<b>9.02 DR</b>
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
15/03/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		74.83		74.83 DR
17/03/2022	Variation of custody trust - paid by Aus Wide Plumbing & Roofing			74.83	0.00 DR
			<b>74.83</b>	<b>74.83</b>	<b>0.00 DR</b>
<b>Real Estate Properties (Australian - Non Residential) (77250)</b>					
<u>8/10 Exeter Way, Caloundra West QLD, Australia (U8/10exe)</u>					

# B Young Super Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
17/02/2022	TRANSACT TFR TO 940517204 B YOUNG SMSF P DT [TRANSACT TFR TO 940517204 B YOUNG SMSF P DT - deposit]	1.00	26,250.00		26,250.00 DR
11/04/2022	TRANSACT FUNDS TFR TO BELL DIXON BUTLER TD	0.00	100,000.00		126,250.00 DR
11/04/2022	TRANSACT FUNDS TFR TO BELL DIXON BUTLER TD	0.00	5,987.14		132,237.14 DR
12/04/2022	Loan Settlement Funds Transaction Details	0.00	416,513.68		548,750.82 DR
12/04/2022	Settlement adjustments - rates	0.00		536.52	548,214.30 DR
12/04/2022	Settlement adjustments - BCorp	0.00	65.57		548,279.87 DR
12/04/2022	Settlement adjustments - BCorp	0.00	26.39		548,306.26 DR
12/04/2022	Settlement adjustments - BCorp	0.00		198.95	548,107.31 DR
12/04/2022	Settlement adjustments - BCorp	0.00		558.90	547,548.41 DR
		<b>1.00</b>	<b>548,842.78</b>	<b>1,294.37</b>	<b>547,548.41 DR</b>

## **GST Payable/Refundable (84000)**

### GST Payable/Refundable (84000)

21/04/2022	Direct Credit Payment Effective Date: 20/04/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			52.27	52.27 CR
28/04/2022	Direct Credit Payment Effective Date: 27/04/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			52.27	104.54 CR
05/05/2022	Direct Credit Payment Effective Date: 04/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			52.27	156.81 CR
12/05/2022	Direct Credit Payment Effective Date: 11/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			52.27	209.08 CR
19/05/2022	Direct Credit Payment Effective Date: 18/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			52.27	261.35 CR
26/05/2022	Direct Credit Payment Effective Date: 25/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			52.27	313.62 CR
02/06/2022	Direct Credit Payment Effective Date: 01/06/2022 SMSF LOAN BYOUNG - EXETER - ST LEASE - BANK OF QLD			52.27	365.89 CR
09/06/2022	Direct Credit Payment Effective Date: 08/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			52.27	418.16 CR
16/06/2022	Direct Credit Payment Effective Date: 15/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			52.27	470.43 CR
23/06/2022	Direct Credit Payment Effective Date: 22/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			52.27	522.70 CR
30/06/2022	Direct Credit Payment Effective Date: 29/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD			52.27	574.97 CR
				<b>574.97</b>	<b>574.97 CR</b>

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

### Income Tax Payable/Refundable (85000)

30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			4,263.30	4,263.30 CR
				<b>4,263.30</b>	<b>4,263.30 CR</b>

## **Limited Recourse Borrowing Arrangements (85500)**

### Better Choice Loan - \*\*\*7098 - 8/10 Exeter Way (U8/10exe)

12/04/2022	Loan Settlement Funds Transaction Details			420,000.00	420,000.00 CR
------------	---	--	--	------------	---------------

# B Young Super Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
13/04/2022	TRANSACT FUNDS TFR TO BETTER CHOICE - SM TD [Direct Credit Payment Effective Date: 13/04/2022 BETTER CHOICE - SMSF LOAN - OFFSET LOAN ACC - B YOUNG SUPER FU]		49,012.86		370,987.14 CR
21/04/2022	Direct Credit Payment Effective Date: 20/04/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD		575.00		370,412.14 CR
28/04/2022	Direct Credit Payment Effective Date: 27/04/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD		575.00		369,837.14 CR
05/05/2022	Direct Credit Payment Effective Date: 04/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD		575.00		369,262.14 CR
12/05/2022	Direct Credit Payment Effective Date: 11/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD		575.00		368,687.14 CR
12/05/2022	Interest			1,463.53	370,150.67 CR
16/05/2022	Dishonour Effective Date: 12/05/2022 REFER TO CUSTOMER [Direct Debit Direct Debit Payment. Receipt # 86714702544]		2,201.06		367,949.61 CR
16/05/2022	Dishonour Effective Date: 12/05/2022 REFER TO CUSTOMER [Direct Debit Direct Debit Payment. Receipt # 86714702544]			2,201.06	370,150.67 CR
16/05/2022	Fee for Dishonour Effective Date: 12/05/2022			20.00	370,170.67 CR
19/05/2022	Direct Credit Payment Effective Date: 18/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD		575.00		369,595.67 CR
26/05/2022	Direct Credit Payment Effective Date: 25/05/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD		575.00		369,020.67 CR
02/06/2022	Direct Credit Payment Effective Date: 01/06/2022 SMSF LOAN BYOUNG - EXETER - ST LEASE - BANK OF QLD		575.00		368,445.67 CR
09/06/2022	Direct Credit Payment Effective Date: 08/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD		575.00		367,870.67 CR
12/06/2022	Interest			1,567.25	369,437.92 CR
16/06/2022	Dishonour Effective Date: 14/06/2022 REFER TO CUSTOMER [Direct Debit Direct Debit Payment. Receipt # 86714702544 Transaction Details]		2,201.06		367,236.86 CR
16/06/2022	Dishonour Effective Date: 14/06/2022 REFER TO CUSTOMER [Direct Debit Direct Debit Payment. Receipt # 86714702544 Transaction Details]			2,201.06	369,437.92 CR
16/06/2022	Fee for Dishonour Effective Date: 14/06/2022			20.00	369,457.92 CR
16/06/2022	Direct Credit Payment Effective Date: 15/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD		575.00		368,882.92 CR
23/06/2022	Direct Credit Payment Effective Date: 22/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD		575.00		368,307.92 CR
30/06/2022	Direct Credit Payment Effective Date: 29/06/2022 SMSF LOAN BYOUNG - EXETER ST LEASE - BANK OF QLD		575.00		367,732.92 CR
			<b>59,739.98</b>	<b>427,472.90</b>	<b>367,732.92 CR</b>

**Total Debits: 1,060,803.13**

**Total Credits: 1,060,803.13**