

# Karovski Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Karovska, Blagica - Accumulation (KARBLA00004A)</u>					
06/07/2020	E Contribution			192.61	192.61 CR
26/08/2020	E Contribution			260.32	452.93 CR
24/09/2020	E Contribution			212.87	665.80 CR
26/10/2020	E Contribution			238.71	904.51 CR
12/11/2020	ATO			468.75	1,373.26 CR
17/11/2020	E Contribution			275.72	1,648.98 CR
22/12/2020	E Contribution			287.61	1,936.59 CR
20/01/2021	E Contribution			325.87	2,262.46 CR
02/03/2021	E Contribution			262.97	2,525.43 CR
22/03/2021	E Contribution			246.12	2,771.55 CR
16/04/2021	E Contribution			198.00	2,969.55 CR
30/04/2021	Deposit			20,000.00	22,969.55 CR
26/05/2021	E Contribution			247.50	23,217.05 CR
21/06/2021	E Contribution			228.94	23,445.99 CR
30/06/2021	Record : Loan Repayment from Personal A/C			5,000.00	28,445.99 CR
				<b>28,445.99</b>	<b>28,445.99 CR</b>
<b>Property Income (28000)</b>					
<u>11/29 Helles Avenue, Moorebank NSW, Australia (11/29 Helles Avenue)</u>					
13/07/2020	Rent			454.55	454.55 CR
27/07/2020	Rent			454.55	909.10 CR
27/07/2020	Rent			454.55	1,363.65 CR
27/07/2020	Rent			454.55	1,818.20 CR
21/08/2020	Rent			1,363.64	3,181.84 CR
30/09/2020	Rent			2,727.27	5,909.11 CR
10/11/2020	Rent			2,727.27	8,636.38 CR
31/12/2020	Rent			3,636.36	12,272.74 CR
22/02/2021	Rent			3,636.36	15,909.10 CR
31/03/2021	Rent			2,272.73	18,181.83 CR
07/05/2021	Rent			2,272.73	20,454.56 CR
30/06/2021	Rent			3,636.36	24,090.92 CR
				<b>24,090.92</b>	<b>24,090.92 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
26/10/2020	000240		1,000.00		1,000.00 DR
04/12/2020	000245		1,469.50		2,469.50 DR
23/04/2021	000251		198.00		2,667.50 DR
23/04/2021	000252		198.00		2,865.50 DR
			<b>2,865.50</b>		<b>2,865.50 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
16/10/2020	000241		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>ASIC Fees (30800)</b>					

# Karovski Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>ASIC Fees (30800)</b>					
26/04/2021	000253		273.00		273.00 DR
26/04/2021	000254		55.00		328.00 DR
			<b>328.00</b>		<b>328.00 DR</b>
<b>Depreciation (30900)</b>					
<b>Depreciation (30900)</b>					
30/06/2021	Record : Depreciation - Per Excel Schedule		30.26		30.26 DR
			<b>30.26</b>		<b>30.26 DR</b>
<b>Bank Charges (31500)</b>					
<b>Bank Charges (31500)</b>					
31/07/2020	Bank Fees & Charges		10.00		10.00 DR
31/07/2020	Service Fees		50.00		60.00 DR
31/08/2020	Service Fees		50.00		110.00 DR
31/08/2020	Bank Fees & Charges		10.00		120.00 DR
30/09/2020	Service Fees		50.00		170.00 DR
30/09/2020	Bank Fees & Charges		10.00		180.00 DR
02/11/2020	Service Fees		50.00		230.00 DR
02/11/2020	Bank Fees & Charges		10.00		240.00 DR
30/11/2020	Service Fees		50.00		290.00 DR
30/11/2020	Bank Fees & Charges		10.00		300.00 DR
31/12/2020	Service Fees		50.00		350.00 DR
31/12/2020	Bank Fees & Charges		10.00		360.00 DR
29/01/2021	Service Fees		50.00		410.00 DR
29/01/2021	Bank Fees & Charges		10.00		420.00 DR
26/02/2021	Service Fees		50.00		470.00 DR
26/02/2021	Bank Fees & Charges		10.00		480.00 DR
31/03/2021	Service Fees		50.00		530.00 DR
31/03/2021	Bank Fees & Charges		10.00		540.00 DR
30/04/2021	Service Fees		50.00		590.00 DR
30/04/2021	Bank Fees & Charges		10.00		600.00 DR
31/05/2021	Service Fees		50.00		650.00 DR
31/05/2021	Bank Fees & Charges		10.00		660.00 DR
30/06/2021	Service Fees		50.00		710.00 DR
30/06/2021	Bank Fees & Charges		10.00		720.00 DR
			<b>720.00</b>		<b>720.00 DR</b>
<b>Investment Expenses (37500)</b>					
<b>11/29 Helles Avenue, Moorebank NSW, Australia (11/29 Helles Avenue)</b>					
31/07/2020	000237		746.00		746.00 DR
19/08/2020	000238		119.96		865.96 DR
29/09/2020	000239		789.74		1,655.70 DR
10/11/2020	000244		120.96		1,776.66 DR
10/11/2020	Bpay		793.65		2,570.31 DR
29/01/2021	000246		793.65		3,363.96 DR
08/02/2021	000247		116.31		3,480.27 DR
30/04/2021	000255		793.65		4,273.92 DR

# Karovski Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
13/05/2021	000256		126.92		4,400.84 DR
			<b>4,400.84</b>		<b>4,400.84 DR</b>
<b>Interest Paid (37900)</b>					
<u>Interest Paid (37900)</u>					
06/07/2020	Interest on Loan		176.91		176.91 DR
17/08/2020	Interest on Loan		176.76		353.67 DR
31/08/2020	Interest on Loan		164.87		518.54 DR
05/10/2020	Interest on Loan		156.77		675.31 DR
09/11/2020	Interest on Loan		161.99		837.30 DR
04/12/2020	Interest on Loan		155.18		992.48 DR
04/01/2021	Interest on Loan		144.95		1,137.43 DR
04/02/2021	Interest on Loan		113.63		1,251.06 DR
08/03/2021	Interest on Loan		113.63		1,364.69 DR
07/04/2021	Interest on Loan		121.22		1,485.91 DR
07/05/2021	Interest on Loan		113.63		1,599.54 DR
08/06/2021	Interest on Loan		121.20		1,720.74 DR
			<b>1,720.74</b>		<b>1,720.74 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		2,511.60		2,511.60 DR
			<b>2,511.60</b>		<b>2,511.60 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
06/07/2020	System Member Journals		163.72		163.72 DR
26/08/2020	System Member Journals		221.27		384.99 DR
24/09/2020	System Member Journals		180.94		565.93 DR
26/10/2020	System Member Journals		202.90		768.83 DR
12/11/2020	System Member Journals		468.75		1,237.58 DR
17/11/2020	System Member Journals		234.36		1,471.94 DR
22/12/2020	System Member Journals		244.47		1,716.41 DR
20/01/2021	System Member Journals		276.99		1,993.40 DR
02/03/2021	System Member Journals		223.52		2,216.92 DR
22/03/2021	System Member Journals		209.20		2,426.12 DR
16/04/2021	System Member Journals		168.30		2,594.42 DR
30/04/2021	System Member Journals		20,000.00		22,594.42 DR
26/05/2021	System Member Journals		210.37		22,804.79 DR
21/06/2021	System Member Journals		194.60		22,999.39 DR
30/06/2021	System Member Journals		5,000.00		27,999.39 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		7,522.06		35,521.45 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		6,244.52		41,765.97 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			1,128.32	40,637.65 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			936.68	39,700.97 DR
			<b>41,765.97</b>	<b>2,065.00</b>	<b>39,700.97 DR</b>

### Opening Balance (50010)

# Karovski Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Opening Balance) Karovska, Blagica - Accumulation (KARBLA00004A)</u>					
01/07/2020	Opening Balance				323,083.35 CR
					<b>323,083.35 CR</b>
<u>(Opening Balance) Karovski, Kiro - Accumulation (KARKIR00004A)</u>					
01/07/2020	Opening Balance				395,042.21 CR
					<b>395,042.21 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Karovska, Blagica - Accumulation (KARBLA00004A)</u>					
06/07/2020	System Member Journals			192.61	192.61 CR
26/08/2020	System Member Journals			260.32	452.93 CR
24/09/2020	System Member Journals			212.87	665.80 CR
26/10/2020	System Member Journals			238.71	904.51 CR
12/11/2020	System Member Journals			468.75	1,373.26 CR
17/11/2020	System Member Journals			275.72	1,648.98 CR
22/12/2020	System Member Journals			287.61	1,936.59 CR
20/01/2021	System Member Journals			325.87	2,262.46 CR
02/03/2021	System Member Journals			262.97	2,525.43 CR
22/03/2021	System Member Journals			246.12	2,771.55 CR
16/04/2021	System Member Journals			198.00	2,969.55 CR
30/04/2021	System Member Journals			20,000.00	22,969.55 CR
26/05/2021	System Member Journals			247.50	23,217.05 CR
21/06/2021	System Member Journals			228.94	23,445.99 CR
30/06/2021	System Member Journals			5,000.00	28,445.99 CR
				<b>28,445.99</b>	<b>28,445.99 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Karovska, Blagica - Accumulation (KARBLA00004A)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			6,244.52	6,244.52 CR
				<b>6,244.52</b>	<b>6,244.52 CR</b>
<u>(Share of Profit/(Loss)) Karovski, Kiro - Accumulation (KARKIR00004A)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			7,522.06	7,522.06 CR
				<b>7,522.06</b>	<b>7,522.06 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Karovska, Blagica - Accumulation (KARBLA00004A)</u>					
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		936.68		936.68 DR
			<b>936.68</b>		<b>936.68 DR</b>
<u>(Income Tax) Karovski, Kiro - Accumulation (KARKIR00004A)</u>					
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,128.32		1,128.32 DR
			<b>1,128.32</b>		<b>1,128.32 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Karovska, Blagica - Accumulation (KARBLA00004A)</u>					
06/07/2020	System Member Journals		28.89		28.89 DR
26/08/2020	System Member Journals		39.05		67.94 DR
24/09/2020	System Member Journals		31.93		99.87 DR

# Karovski Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
26/10/2020	System Member Journals		35.81		135.68 DR
17/11/2020	System Member Journals		41.36		177.04 DR
22/12/2020	System Member Journals		43.14		220.18 DR
20/01/2021	System Member Journals		48.88		269.06 DR
02/03/2021	System Member Journals		39.45		308.51 DR
22/03/2021	System Member Journals		36.92		345.43 DR
16/04/2021	System Member Journals		29.70		375.13 DR
26/05/2021	System Member Journals		37.13		412.26 DR
21/06/2021	System Member Journals		34.34		446.60 DR
			<b>446.60</b>		<b>446.60 DR</b>

### Bank Accounts (60400)

#### NAB - Business Cheque A/C # 2312 (NAB2312)

01/07/2020	Opening Balance				1,596.28 DR
06/07/2020	E Contribution		192.61		1,788.89 DR
06/07/2020	Interest on Loan			176.91	1,611.98 DR
13/07/2020	Rent		500.00		2,111.98 DR
27/07/2020	Rent		500.00		2,611.98 DR
27/07/2020	Rent		500.00		3,111.98 DR
27/07/2020	Rent		500.00		3,611.98 DR
31/07/2020	Bank Fees & Charges			10.00	3,601.98 DR
31/07/2020	Service Fees			50.00	3,551.98 DR
31/07/2020	000237			746.00	2,805.98 DR
17/08/2020	Interest on Loan			176.76	2,629.22 DR
19/08/2020	000238			119.96	2,509.26 DR
21/08/2020	Rent		1,500.00		4,009.26 DR
21/08/2020	Withdrawal			3,100.00	909.26 DR
26/08/2020	E Contribution		260.32		1,169.58 DR
31/08/2020	Bank Fees & Charges			10.00	1,159.58 DR
31/08/2020	Service Fees			50.00	1,109.58 DR
31/08/2020	Interest on Loan			164.87	944.71 DR
24/09/2020	E Contribution		212.87		1,157.58 DR
29/09/2020	000239			789.74	367.84 DR
30/09/2020	Rent		3,000.00		3,367.84 DR
30/09/2020	Bank Fees & Charges			10.00	3,357.84 DR
30/09/2020	Service Fees			50.00	3,307.84 DR
02/10/2020	Sydney Water		425.21		3,733.05 DR
05/10/2020	Interest on Loan			156.77	3,576.28 DR
16/10/2020	000241			294.85	3,281.43 DR
26/10/2020	000240			1,000.00	2,281.43 DR
26/10/2020	E Contribution		238.71		2,520.14 DR
02/11/2020	Bank Fees & Charges			10.00	2,510.14 DR
02/11/2020	Service Fees			50.00	2,460.14 DR
09/11/2020	Interest on Loan			161.99	2,298.15 DR
10/11/2020	Rent		3,000.00		5,298.15 DR
10/11/2020	Bpay			793.65	4,504.50 DR
10/11/2020	000244			120.96	4,383.54 DR
12/11/2020	ATO		468.75		4,852.29 DR

# Karovski Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
17/11/2020	E Contribution		275.72		5,128.01 DR
26/11/2020	ATO			516.00	4,612.01 DR
30/11/2020	Bank Fees & Charges			10.00	4,602.01 DR
30/11/2020	Service Fees			50.00	4,552.01 DR
02/12/2020	Withdrawal			4,000.00	552.01 DR
04/12/2020	Interest on Loan			155.18	396.83 DR
04/12/2020	000245			1,469.50	1,072.67 CR
22/12/2020	E Contribution		287.61		785.06 CR
31/12/2020	Rent		4,000.00		3,214.94 DR
31/12/2020	Bank Fees & Charges			10.00	3,204.94 DR
31/12/2020	Service Fees			50.00	3,154.94 DR
04/01/2021	Interest on Loan			144.95	3,009.99 DR
20/01/2021	E Contribution		325.87		3,335.86 DR
29/01/2021	Bank Fees & Charges			10.00	3,325.86 DR
29/01/2021	Service Fees			50.00	3,275.86 DR
29/01/2021	000246			793.65	2,482.21 DR
04/02/2021	Interest on Loan			113.63	2,368.58 DR
08/02/2021	000247			116.31	2,252.27 DR
22/02/2021	Rent		4,000.00		6,252.27 DR
26/02/2021	Bank Fees & Charges			10.00	6,242.27 DR
26/02/2021	Service Fees			50.00	6,192.27 DR
02/03/2021	E Contribution		262.97		6,455.24 DR
08/03/2021	Interest on Loan			113.63	6,341.61 DR
22/03/2021	E Contribution		246.12		6,587.73 DR
31/03/2021	Rent		2,500.00		9,087.73 DR
31/03/2021	Bank Fees & Charges			10.00	9,077.73 DR
31/03/2021	Service Fees			50.00	9,027.73 DR
01/04/2021	000248			617.00	8,410.73 DR
07/04/2021	Interest on Loan			121.22	8,289.51 DR
16/04/2021	E Contribution		198.00		8,487.51 DR
23/04/2021	000251			198.00	8,289.51 DR
23/04/2021	000252			198.00	8,091.51 DR
26/04/2021	000253			273.00	7,818.51 DR
26/04/2021	000254			55.00	7,763.51 DR
30/04/2021	Deposit		20,000.00		27,763.51 DR
30/04/2021	Bank Fees & Charges			10.00	27,753.51 DR
30/04/2021	Service Fees			50.00	27,703.51 DR
30/04/2021	000255			793.65	26,909.86 DR
07/05/2021	Rent		2,500.00		29,409.86 DR
07/05/2021	Interest on Loan			113.63	29,296.23 DR
13/05/2021	000256			126.92	29,169.31 DR
17/05/2021	000257			1,977.00	27,192.31 DR
26/05/2021	E Contribution		247.50		27,439.81 DR
31/05/2021	Bank Fees & Charges			10.00	27,429.81 DR
31/05/2021	Service Fees			50.00	27,379.81 DR
08/06/2021	Interest on Loan			121.20	27,258.61 DR
18/06/2021	ATO			566.00	26,692.61 DR

# Karovski Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/06/2021	E Contribution		228.94		26,921.55 DR
30/06/2021	Rent		4,000.00		30,921.55 DR
30/06/2021	Bank Fees & Charges			10.00	30,911.55 DR
30/06/2021	Service Fees			50.00	30,861.55 DR
			<b>50,371.20</b>	<b>21,105.93</b>	<b>30,861.55 DR</b>
<b>Rent Receivable (65000)</b>					
<u>11/29 Helles Avenue Moorebank NSW 2170 (1INVBON540)</u>					
01/07/2020	Opening Balance				425.21 DR
02/10/2020	Sydney Water			425.21	0.00 DR
				<b>425.21</b>	<b>0.00 DR</b>
<b>Plant and Equipment (at written down value) (76500)</b>					
<u>Improvements (11/29 Helles Avenue1)</u>					
01/07/2020	Opening Balance				605.08 DR
30/06/2021	Record : Depreciation - Per Excel Schedule			30.26	574.82 DR
		<b>0.00</b>		<b>30.26</b>	<b>574.82 DR</b>
<b>Real Estate Properties (Australian - Non Residential) (77250)</b>					
<u>11/29 Helles Avenue, Moorebank NSW, Australia (11/29 Helles Avenue)</u>					
01/07/2020	Opening Balance	1.00			832,394.92 DR
		<b>1.00</b>			<b>832,394.92 DR</b>
<b>GST Payable/Refundable (84000)</b>					
<u>GST Payable/Refundable (84000)</u>					
01/07/2020	Opening Balance				1,977.00 CR
13/07/2020	Rent			45.45	2,022.45 CR
27/07/2020	Rent			45.45	2,067.90 CR
27/07/2020	Rent			45.45	2,113.35 CR
27/07/2020	Rent			45.45	2,158.80 CR
21/08/2020	Rent			136.36	2,295.16 CR
30/09/2020	Rent			272.73	2,567.89 CR
10/11/2020	Rent			272.73	2,840.62 CR
31/12/2020	Rent			363.64	3,204.26 CR
22/02/2021	Rent			363.64	3,567.90 CR
31/03/2021	Rent			227.27	3,795.17 CR
07/05/2021	Rent			227.27	4,022.44 CR
17/05/2021	000257		1,977.00		2,045.44 CR
30/06/2021	Rent			363.64	2,409.08 CR
			<b>1,977.00</b>	<b>2,409.08</b>	<b>2,409.08 CR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				294.85 CR
16/10/2020	000241		35.85		259.00 CR
26/11/2020	ATO		516.00		257.00 DR
01/04/2021	000248		617.00		874.00 DR
18/06/2021	ATO		566.00		1,440.00 DR
30/06/2021	Record : PAYGIS - 2021 FY		566.00		2,006.00 DR
30/06/2021	Create Entries - Income Tax Expense -			2,511.60	505.60 CR

# Karovski Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2021					
			<b>2,300.85</b>	<b>2,511.60</b>	<b>505.60 CR</b>
<b>Loan - Limited Recourse Borrowing Arrangement (85500)</b>					
<u>NAB Market Rate Facility A/C # 7720 (7720)</u>					
01/07/2020	Opening Balance				37,100.00 CR
21/08/2020	Withdrawal		3,100.00		34,000.00 CR
02/12/2020	Withdrawal		4,000.00		30,000.00 CR
30/06/2021	Record : Loan Repayment from Personal A/C		5,000.00		25,000.00 CR
			<b>12,100.00</b>		<b>25,000.00 CR</b>
<b>PAYG Payable (86000)</b>					
<u>PAYG Payable (86000)</u>					
30/06/2021	Record : PAYGIS - 2021 FY			566.00	566.00 CR
				<b>566.00</b>	<b>566.00 CR</b>
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2020	Opening Balance				77,524.08 CR
					<b>77,524.08 CR</b>
<b>Total Debits:</b>			<b>123,862.56</b>		
<b>Total Credits:</b>				<b>123,862.56</b>	