

Clearwater Pty Ltd

GST Report by Account Code - Transaction Details

For period from 01-Jan-2013 to 23-Apr-2013

| Date | Ref # | Description | Tax Code | Gross \$ | Tax \$ | Net \$ |
|---------------|--------------------------------|-------------|----------|----------------------|---------------|----------------------|
| 1-1400 | Inventory | | | | | |
| 09-Jan-2013 | 00000003 | | N-T | \$320.17 | \$0.00 | \$320.17 |
| 09-Jan-2013 | 00000004 | | N-T | \$6,848.18 | \$0.00 | \$6,848.18 |
| 09-Jan-2013 | 00000005 | | N-T | \$8,767.05 | \$0.00 | \$8,767.05 |
| 20-Feb-2013 | 00000005 | | N-T | (\$3,364.26) | \$0.00 | (\$3,364.26) |
| 28-Feb-2013 | 00000008 | | N-T | \$320.17 | \$0.00 | \$320.17 |
| 01-Mar-2013 | 00000001 | | N-T | (\$3,372.39) | \$0.00 | (\$3,372.39) |
| 01-Mar-2013 | 00000003 | | N-T | (\$31.45) | \$0.00 | (\$31.45) |
| 03-Mar-2013 | 00000002 | | N-T | (\$266.14) | \$0.00 | (\$266.14) |
| 04-Mar-2013 | 00000004 | | N-T | (\$23.59) | \$0.00 | (\$23.59) |
| 04-Mar-2013 | 00000006 | | N-T | (\$5,194.89) | \$0.00 | (\$5,194.89) |
| 05-Mar-2013 | 00000008 | | N-T | (\$454.51) | \$0.00 | (\$454.51) |
| 05-Mar-2013 | 00000009 | | N-T | (\$5,194.89) | \$0.00 | (\$5,194.89) |
| 05-Mar-2013 | 00000010 | | N-T | (\$1,590.77) | \$0.00 | (\$1,590.77) |
| 05-Apr-2013 | 00000007 | | N-T | (\$2,425.28) | \$0.00 | (\$2,425.28) |
| 1-1400 | Inventory Total : | | | (\$5,662.60) | \$0.00 | (\$5,662.60) |
| 1-1700 | Trade Debtors | | | | | |
| 20-Feb-2013 | 00000005 | | N-T | \$3,755.16 | \$0.00 | \$3,755.16 |
| 01-Mar-2013 | 00000001 | | N-T | \$1,835.63 | \$0.00 | \$1,835.63 |
| 01-Mar-2013 | 00000003 | | N-T | \$75.61 | \$0.00 | \$75.61 |
| 03-Mar-2013 | 00000002 | | N-T | \$352.19 | \$0.00 | \$352.19 |
| 04-Mar-2013 | 00000004 | | N-T | \$64.00 | \$0.00 | \$64.00 |
| 04-Mar-2013 | 00000006 | | N-T | \$7,027.44 | \$0.00 | \$7,027.44 |
| 05-Mar-2013 | 00000008 | | N-T | \$679.50 | \$0.00 | \$679.50 |
| 05-Mar-2013 | 00000009 | | N-T | \$7,027.44 | \$0.00 | \$7,027.44 |
| 05-Mar-2013 | 00000010 | | N-T | \$2,378.25 | \$0.00 | \$2,378.25 |
| 05-Apr-2013 | 00000007 | | N-T | \$3,755.16 | \$0.00 | \$3,755.16 |
| 1-1700 | Trade Debtors Total : | | | \$26,950.38 | \$0.00 | \$26,950.38 |
| 2-2000 | Trade Creditors | | | | | |
| 07-Jan-2013 | 00000002 | | N-T | (\$4,371.36) | \$0.00 | (\$4,371.36) |
| 09-Jan-2013 | 00000003 | | N-T | (\$352.19) | \$0.00 | (\$352.19) |
| 09-Jan-2013 | 00000004 | | N-T | (\$7,533.00) | \$0.00 | (\$7,533.00) |
| 09-Jan-2013 | 00000005 | | N-T | (\$9,643.75) | \$0.00 | (\$9,643.75) |
| 04-Feb-2013 | 00000001 | | N-T | (\$471.90) | \$0.00 | (\$471.90) |
| 28-Feb-2013 | 00000006 | | N-T | (\$471.90) | \$0.00 | (\$471.90) |
| 28-Feb-2013 | 00000007 | | N-T | (\$4,371.36) | \$0.00 | (\$4,371.36) |
| 28-Feb-2013 | 00000008 | | N-T | (\$352.19) | \$0.00 | (\$352.19) |
| 2-2000 | Trade Creditors Total : | | | (\$27,567.65) | \$0.00 | (\$27,567.65) |
| 2-3010 | GST Collected | | | | | |

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| 20-Feb-2013 | 00000005 | | N-T | (\$341.38) | \$0.00 | (\$341.38) |
| 01-Mar-2013 | 00000001 | | N-T | (\$166.88) | \$0.00 | (\$166.88) |
| 01-Mar-2013 | 00000003 | | N-T | (\$6.87) | \$0.00 | (\$6.87) |
| 03-Mar-2013 | 00000002 | | N-T | (\$32.02) | \$0.00 | (\$32.02) |
| 04-Mar-2013 | 00000004 | | N-T | (\$5.82) | \$0.00 | (\$5.82) |
| 04-Mar-2013 | 00000006 | | N-T | (\$638.86) | \$0.00 | (\$638.86) |
| 05-Mar-2013 | 00000008 | | N-T | (\$61.77) | \$0.00 | (\$61.77) |
| 05-Mar-2013 | 00000009 | | N-T | (\$638.86) | \$0.00 | (\$638.86) |
| 05-Mar-2013 | 00000010 | | N-T | (\$216.20) | \$0.00 | (\$216.20) |
| 05-Apr-2013 | 00000007 | | N-T | (\$341.38) | \$0.00 | (\$341.38) |
| 2-3010 | GST Collected Total : | | | (\$2,450.04) | \$0.00 | (\$2,450.04) |
| 2-3030 | GST Paid | | | | | |
| 07-Jan-2013 | 00000002 | | N-T | \$397.40 | \$0.00 | \$397.40 |
| 09-Jan-2013 | 00000003 | | N-T | \$32.02 | \$0.00 | \$32.02 |
| 09-Jan-2013 | 00000004 | | N-T | \$684.82 | \$0.00 | \$684.82 |
| 09-Jan-2013 | 00000005 | | N-T | \$876.70 | \$0.00 | \$876.70 |
| 04-Feb-2013 | 00000001 | | N-T | \$42.90 | \$0.00 | \$42.90 |
| 28-Feb-2013 | 00000007 | | N-T | \$397.40 | \$0.00 | \$397.40 |
| 28-Feb-2013 | 00000008 | | N-T | \$32.02 | \$0.00 | \$32.02 |
| 2-3030 | GST Paid Total : | | | \$2,463.26 | \$0.00 | \$2,463.26 |
| 4-1300 | Sales - Water Cooler | | | | | |
| 20-Feb-2013 | 00000005 | Cooler Large | GST | \$3,755.16 | \$341.38 | \$3,413.78 |
| 01-Mar-2013 | 00000001 | Cooler Large | GST | \$1,835.63 | \$166.88 | \$1,668.75 |
| 03-Mar-2013 | 00000002 | Cooler Filter Large | GST | \$352.19 | \$32.02 | \$320.17 |
| 04-Mar-2013 | 00000006 | Cooler Large | GST | \$7,027.44 | \$638.86 | \$6,388.58 |
| 05-Mar-2013 | 00000008 | Cooler Filter Large | GST | \$679.50 | \$61.77 | \$617.73 |
| 05-Mar-2013 | 00000009 | Cooler Large | GST | \$7,027.44 | \$638.86 | \$6,388.58 |
| 05-Mar-2013 | 00000010 | Cooler Filter Large | GST | \$2,378.25 | \$216.20 | \$2,162.05 |
| 05-Apr-2013 | 00000007 | Cooler Medium | GST | \$3,755.16 | \$341.38 | \$3,413.78 |
| 4-1300 | Sales - Water Cooler Total : | | | \$26,810.77 | \$2,437.35 | \$24,373.42 |
| 4-2200 | Service - Other Income | | | | | |
| 01-Mar-2013 | 00000003 | Cooler Filter Small | GST | \$75.61 | \$6.87 | \$68.74 |
| 04-Mar-2013 | 00000004 | Cooler Filter Small | GST | \$64.00 | \$5.82 | \$58.18 |
| 4-2200 | Service - Other Income Total : | | | \$139.61 | \$12.69 | \$126.92 |
| 5-1100 | Equipment | | | | | |
| 09-Jan-2013 | 00000003 | Cooler Large | GST | \$352.19 | \$32.02 | \$320.17 |
| 09-Jan-2013 | 00000004 | Cooler Filter Large | GST | \$7,533.00 | \$684.82 | \$6,848.18 |
| 09-Jan-2013 | 00000005 | Cooler Large | GST | \$9,643.75 | \$876.70 | \$8,767.05 |
| 20-Feb-2013 | 00000005 | | N-T | \$3,364.26 | \$0.00 | \$3,364.26 |

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|---------------|----------------------------|------------------------|----------|--------------------|-------------------|--------------------|
| 5-1100 | Equipment | | | | | |
| 28-Feb-2013 | 00000008 | 20 Litres North Spring | GST | \$352.19 | \$32.02 | \$320.17 |
| 01-Mar-2013 | 00000001 | | N-T | \$3,372.39 | \$0.00 | \$3,372.39 |
| 01-Mar-2013 | 00000003 | | N-T | \$31.45 | \$0.00 | \$31.45 |
| 03-Mar-2013 | 00000002 | | N-T | \$266.14 | \$0.00 | \$266.14 |
| 04-Mar-2013 | 00000004 | | N-T | \$23.59 | \$0.00 | \$23.59 |
| 04-Mar-2013 | 00000006 | | N-T | \$5,194.89 | \$0.00 | \$5,194.89 |
| 05-Mar-2013 | 00000008 | | N-T | \$454.51 | \$0.00 | \$454.51 |
| 05-Mar-2013 | 00000009 | | N-T | \$5,194.89 | \$0.00 | \$5,194.89 |
| 05-Mar-2013 | 00000010 | | N-T | \$1,590.77 | \$0.00 | \$1,590.77 |
| 05-Apr-2013 | 00000007 | | N-T | \$2,425.28 | \$0.00 | \$2,425.28 |
| 5-1100 | Equipment Total : | | | \$39,799.30 | \$1,625.56 | \$38,173.74 |
| 6-1110 | Advertising | | | | | |
| 07-Jan-2013 | 00000002 | Advertising Campagin | GST | \$4,371.36 | \$397.40 | \$3,973.96 |
| 28-Feb-2013 | 00000007 | Advertising | GST | \$4,371.36 | \$397.40 | \$3,973.96 |
| 6-1110 | Advertising Total : | | | \$8,742.72 | \$794.80 | \$7,947.92 |
| 6-2120 | Electricity | | | | | |
| 04-Feb-2013 | 00000001 | Electricity Account | GST | \$471.90 | \$42.90 | \$429.00 |
| 28-Feb-2013 | 00000006 | Electricity Feb | N-T | \$471.90 | \$0.00 | \$471.90 |
| 6-2120 | Electricity Total : | | | \$943.80 | \$42.90 | \$900.90 |