

Liquid Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Property Income (28000)					
<u>40 Mondous Court, Berwick (40mon)</u>					
09/09/2021	Transfer to Rowalk P-L T-AS Hockingstaur 40 Mondous overpaid rent		3,128.00		3,128.00 DR
			3,128.00		3,128.00 DR
<u>8/7-9 Futura Road, Keysborough (8/7-9)</u>					
01/07/2021	JRW Rent Payment			355.59	355.59 CR
01/07/2021	JRW Rent Payment			114.85	470.44 CR
20/07/2021	JRW Rent Payment			1,284.25	1,754.69 CR
02/08/2021	JRW Rent Payment			798.42	2,553.11 CR
03/08/2021	JRW Rent Payment			901.00	3,454.11 CR
18/08/2021	JRW Rent Payment			239.47	3,693.58 CR
23/08/2021	JRW Rent Payment			1,250.21	4,943.79 CR
23/09/2021	JRW Rent Payment			513.93	5,457.72 CR
23/09/2021	JRW Rent Payment			1,486.09	6,943.81 CR
01/10/2021	JRW Rent Payment			856.36	7,800.17 CR
20/10/2021	JRW Rent Payment			1,284.25	9,084.42 CR
01/11/2021	JRW Rent Payment			131.33	9,215.75 CR
01/11/2021	JRW Rent Payment			1,222.47	10,438.22 CR
17/11/2021	JRW Rent Payment			1,055.30	11,493.52 CR
22/11/2021	JRW Rent Payment			2,097.76	13,591.28 CR
03/12/2021	JRW Rent Payment			47.58	13,638.86 CR
17/12/2021	JRW Rent Payment			1,284.25	14,923.11 CR
31/12/2021	JRW Rent Payment			885.59	15,808.70 CR
31/12/2021	JRW Rent Payment			2,097.76	17,906.46 CR
19/01/2022	JRW Rent Payment			1,284.25	19,190.71 CR
02/02/2022	JRW Rent Payment			1,083.28	20,273.99 CR
02/02/2022	JRW Rent Payment			2,097.76	22,371.75 CR
23/02/2022	JRW Rent Payment			250.05	22,621.80 CR
02/03/2022	JRW Rent Payment			1,222.47	23,844.27 CR
04/03/2022	JRW Rent Payment			1,740.88	25,585.15 CR
30/03/2022	JRW Rent Payment			612.42	26,197.57 CR
04/04/2022	JRW Rent Payment			1,222.47	27,420.04 CR
13/04/2022	JRW Rent Payment			1,077.50	28,497.54 CR
03/05/2022	JRW Rent Payment			2,097.76	30,595.30 CR
03/05/2022	JRW Rent Payment			1,222.47	31,817.77 CR
23/05/2022	JRW Rent Payment			250.05	32,067.82 CR
24/05/2022	JRW Rent Payment			2,097.76	34,165.58 CR
01/06/2022	JRW Rent Payment			648.78	34,814.36 CR
16/06/2022	JRW Rent Payment			2,129.81	36,944.17 CR
23/06/2022	JRW Rent Payment			2,097.76	39,041.93 CR
				39,041.93	39,041.93 CR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
27/01/2022	ASIC Filing fee		276.00		276.00 DR
			276.00		276.00 DR
Bank Charges (31500)					

Liquid Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Bank Charges (31500)					
01/07/2021	Bank Fee		10.00		10.00 DR
01/08/2021	Bank Fee		10.00		20.00 DR
01/09/2021	Bank Fee		10.00		30.00 DR
01/10/2021	Bank Fee		10.00		40.00 DR
01/11/2021	Bank Fee		10.00		50.00 DR
01/12/2021	Bank Fee		10.00		60.00 DR
01/01/2022	Bank Fee		10.00		70.00 DR
01/02/2022	Bank Fee		10.00		80.00 DR
01/03/2022	Bank Fee		10.00		90.00 DR
01/04/2022	Bank Fee		10.00		100.00 DR
01/05/2022	Bank Fee		10.00		110.00 DR
01/06/2022	Bank Fee		10.00		120.00 DR
			120.00		120.00 DR
Interest Paid - ATO General Interest (37700)					
<u>Interest Paid - ATO General Interest (37700)</u>					
01/06/2022	ATO Interest charge		104.38		104.38 DR
			104.38		104.38 DR
Property Expenses - Council Rates (41960)					
<u>40 Mondous Court, Berwick (40mon)</u>					
15/02/2022	Council Rates		1,822.30		1,822.30 DR
			1,822.30		1,822.30 DR
Property Expenses - Garden and Lawn (41970)					
<u>40 Mondous Court, Berwick (40mon)</u>					
20/02/2022	Yutian Chen Garden Services		250.00		250.00 DR
			250.00		250.00 DR
Property Expenses - Property Capital Improvement (42050)					
<u>40 Mondous Court, Berwick (40mon)</u>					
24/01/2022	Cheque#000036		6,800.00		6,800.00 DR
			6,800.00		6,800.00 DR
Property Expenses - Repairs Maintenance (42060)					
<u>40 Mondous Court, Berwick (40mon)</u>					
24/11/2021	P S Conway 40 Mondous Electrical work		1,188.00		1,188.00 DR
			1,188.00		1,188.00 DR
Property Expenses - Water Rates (42150)					
<u>40 Mondous Court, Berwick (40mon)</u>					
24/11/2021	South East Water Bill		144.15		144.15 DR
			144.15		144.15 DR
<u>8/7-9 Futura Road, Keysborough (8/7-9)</u>					
24/10/2021	South East Water Bill		311.80		311.80 DR
			311.80		311.80 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense -		3,734.55		3,734.55 DR

Liquid Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	30/06/2022				
			3,734.55		3,734.55 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		7,872.53		7,872.53 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		17,024.77		24,897.30 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			1,180.86	23,716.44 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			2,553.69	21,162.75 DR
			24,897.30	3,734.55	21,162.75 DR
Opening Balance (50010)					
<u>(Opening Balance) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2021	Close Period Journal			583,922.63	583,922.63 CR
				583,922.63	583,922.63 CR
<u>(Opening Balance) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
01/07/2021	Opening Balance				577,509.22 CR
01/07/2021	Close Period Journal		577,509.22		0.00 DR
			577,509.22		0.00 DR
<u>(Opening Balance) Li, Nian - Pension (Account Based Pension 2) (LINIAN00004P)</u>					
01/07/2021	Opening Balance				514.98 CR
01/07/2021	Close Period Journal		514.98		0.00 DR
			514.98		0.00 DR
<u>(Opening Balance) Qu, Ying - Accumulation (QUYING00001A)</u>					
01/07/2021	Opening Balance				1,249,759.64 CR
01/07/2021	Close Period Journal			12,755.68	1,262,515.32 CR
				12,755.68	1,262,515.32 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2021	Opening Balance				6,939.33 CR
01/07/2021	Close Period Journal		6,939.33		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			7,872.53	7,872.53 CR
			6,939.33	7,872.53	7,872.53 CR
<u>(Share of Profit/(Loss)) Qu, Ying - Accumulation (QUYING00001A)</u>					
01/07/2021	Opening Balance				15,006.68 CR
01/07/2021	Close Period Journal		15,006.68		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			17,024.77	17,024.77 CR
			15,006.68	17,024.77	17,024.77 CR
Income Tax (53330)					
<u>(Income Tax) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2021	Opening Balance				1,040.90 DR
01/07/2021	Close Period Journal			1,040.90	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		1,180.86		1,180.86 DR
			1,180.86	1,040.90	1,180.86 DR

Liquid Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Income Tax) Qu, Ying - Accumulation (QUYING00001A)</u>					
01/07/2021	Opening Balance				2,251.00 DR
01/07/2021	Close Period Journal			2,251.00	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		2,553.69		2,553.69 DR
			2,553.69	2,251.00	2,553.69 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2021	Opening Balance				578,024.20 CR
01/07/2021	Close Period Journal		578,024.20		0.00 DR
			578,024.20		0.00 DR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
01/07/2021	Opening Balance				577,509.22 DR
01/07/2021	Close Period Journal			577,509.22	0.00 DR
				577,509.22	0.00 DR
<u>(Internal Transfers Out) Li, Nian - Pension (Account Based Pension 2) (LINIAN00004P)</u>					
01/07/2021	Opening Balance				514.98 DR
01/07/2021	Close Period Journal			514.98	0.00 DR
				514.98	0.00 DR
Bank Account (60400)					
<u>CBA#5973 (CBA10185973)</u>					
01/07/2021	Opening Balance				299,434.17 DR
01/07/2021	Bank Fee			10.00	299,424.17 DR
01/07/2021	JRW Rent Payment		355.59		299,779.76 DR
01/07/2021	JRW Rent Payment		114.85		299,894.61 DR
20/07/2021	JRW Rent Payment		1,284.25		301,178.86 DR
01/08/2021	Bank Fee			10.00	301,168.86 DR
02/08/2021	JRW Rent Payment		798.42		301,967.28 DR
03/08/2021	JRW Rent Payment		901.00		302,868.28 DR
18/08/2021	JRW Rent Payment		239.47		303,107.75 DR
23/08/2021	JRW Rent Payment		1,250.21		304,357.96 DR
01/09/2021	Bank Fee			10.00	304,347.96 DR
09/09/2021	Transfer to Rowalk P-L T-AS Hockingstaur 40 Mondous overpaid rent			3,128.00	301,219.96 DR
23/09/2021	JRW Rent Payment		513.93		301,733.89 DR
23/09/2021	JRW Rent Payment		1,486.09		303,219.98 DR
01/10/2021	Bank Fee			10.00	303,209.98 DR
01/10/2021	JRW Rent Payment		856.36		304,066.34 DR
20/10/2021	JRW Rent Payment		1,284.25		305,350.59 DR
24/10/2021	South East Water Bill			311.80	305,038.79 DR
01/11/2021	Bank Fee			10.00	305,028.79 DR
01/11/2021	JRW Rent Payment		131.33		305,160.12 DR
01/11/2021	JRW Rent Payment		1,222.47		306,382.59 DR
17/11/2021	JRW Rent Payment		1,055.30		307,437.89 DR
22/11/2021	JRW Rent Payment		2,097.76		309,535.65 DR
24/11/2021	South East Water Bill			144.15	309,391.50 DR

Liquid Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
24/11/2021	P S Conway 40 Mondous Electrical work			1,188.00	308,203.50 DR
01/12/2021	Bank Fee			10.00	308,193.50 DR
03/12/2021	JRW Rent Payment		47.58		308,241.08 DR
17/12/2021	JRW Rent Payment		1,284.25		309,525.33 DR
31/12/2021	JRW Rent Payment		885.59		310,410.92 DR
31/12/2021	JRW Rent Payment		2,097.76		312,508.68 DR
01/01/2022	Bank Fee			10.00	312,498.68 DR
19/01/2022	JRW Rent Payment		1,284.25		313,782.93 DR
24/01/2022	Cheque#000036			6,800.00	306,982.93 DR
27/01/2022	ASIC Filing fee			276.00	306,706.93 DR
01/02/2022	Bank Fee			10.00	306,696.93 DR
02/02/2022	JRW Rent Payment		1,083.28		307,780.21 DR
02/02/2022	JRW Rent Payment		2,097.76		309,877.97 DR
15/02/2022	Council Rates			1,822.30	308,055.67 DR
20/02/2022	Yutian Chen Garden Services			250.00	307,805.67 DR
23/02/2022	JRW Rent Payment		250.05		308,055.72 DR
01/03/2022	Bank Fee			10.00	308,045.72 DR
02/03/2022	JRW Rent Payment		1,222.47		309,268.19 DR
04/03/2022	JRW Rent Payment		1,740.88		311,009.07 DR
30/03/2022	JRW Rent Payment		612.42		311,621.49 DR
01/04/2022	Bank Fee			10.00	311,611.49 DR
04/04/2022	JRW Rent Payment		1,222.47		312,833.96 DR
13/04/2022	JRW Rent Payment		1,077.50		313,911.46 DR
01/05/2022	Bank Fee			10.00	313,901.46 DR
03/05/2022	JRW Rent Payment		2,097.76		315,999.22 DR
03/05/2022	JRW Rent Payment		1,222.47		317,221.69 DR
23/05/2022	JRW Rent Payment		250.05		317,471.74 DR
24/05/2022	JRW Rent Payment		2,097.76		319,569.50 DR
01/06/2022	Bank Fee			10.00	319,559.50 DR
01/06/2022	JRW Rent Payment		648.78		320,208.28 DR
08/06/2022	Patterson Lakes		4,412.59		324,620.87 DR
16/06/2022	JRW Rent Payment		2,129.81		326,750.68 DR
23/06/2022	JRW Rent Payment		2,097.76		328,848.44 DR
30/06/2022	Sundry		1,523.46		330,371.90 DR
			44,977.98	14,040.25	330,371.90 DR

Real Estate Properties (Australian - Residential) (77200)

40 Mondous Court, Berwick (40mon)

01/07/2021	Opening Balance				620,000.00 DR
			0.00		620,000.00 DR

Real Estate Properties (Non - Residential) (77250)

8/7-9 Futura Road, Keysborough (8/7-9)

01/07/2021	Opening Balance				970,000.00 DR
			0.00		970,000.00 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2021	Opening Balance				11,740.55 CR
------------	-----------------	--	--	--	--------------

Liquid Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			3,734.55	15,475.10 CR
				3,734.55	15,475.10 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				13,105.67 CR
01/06/2022	ATO Interest charge			104.38	13,210.05 CR
08/06/2022	Patterson Lakes			4,412.59	17,622.64 CR
30/06/2022	Sundry			1,523.46	19,146.10 CR
				6,040.43	19,146.10 CR
Security Deposit Rental Keysborough (88010)					
<u>Security Deposit Rental Keysborough (88010)</u>					
01/07/2021	Opening Balance				18,150.00 CR
					18,150.00 CR
Total Debits:			1,269,483.42		
Total Credits:				1,269,483.42	