

Liquid Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Property Income (28000)					
<u>40 Mondous Court, Berwick (40mon)</u>					
23/07/2020	Hocking Stuart Rent - 40 Mondous Ct			917.31	917.31 CR
20/08/2020	Hocking Stuart Rent - 40 Mondous Ct			1,293.16	2,210.47 CR
01/12/2020	Hocking Stuart Rent - 40 Mondous Ct			1,372.21	3,582.68 CR
15/12/2020	Hocking Stuart Rent - 40 Mondous Ct			1,417.81	5,000.49 CR
12/01/2021	Hocking Stuart Rent - 40 Mondous Ct			1,516.81	6,517.30 CR
16/02/2021	Hocking Stuart Rent - 40 Mondous Ct			1,372.21	7,889.51 CR
09/03/2021	Hocking Stuart Rent - 40 Mondous Ct			1,516.81	9,406.32 CR
06/04/2021	Hocking Stuart Rent - 40 Mondous Ct			1,516.81	10,923.13 CR
04/05/2021	Hocking Stuart Rent - 40 Mondous Ct			1,516.81	12,439.94 CR
03/06/2021	Hocking Stuart Rent - 40 Mondous Ct			1,372.21	13,812.15 CR
29/06/2021	Hocking Stuart Rent - 40 Mondous Ct			1,516.81	15,328.96 CR
				15,328.96	15,328.96 CR
<u>8/7-9 Futura Road, Keysborough (8/7-9)</u>					
01/07/2020	JRW Rent			1,166.95	1,166.95 CR
08/07/2020	JRW Rent			109.03	1,275.98 CR
04/08/2020	JRW Rent			1,175.00	2,450.98 CR
29/10/2020	JRW Rent			582.49	3,033.47 CR
29/01/2021	JRW Rent			2,109.18	5,142.65 CR
26/05/2021	JRW Rent			2,097.76	7,240.41 CR
26/05/2021	JRW Rent			1,284.25	8,524.66 CR
				8,524.66	8,524.66 CR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2020	Account Fee		10.00		10.00 DR
01/08/2020	Account Fee		10.00		20.00 DR
01/09/2020	Account Fee		10.00		30.00 DR
01/10/2020	Account Fee		10.00		40.00 DR
01/11/2020	Account Fee		10.00		50.00 DR
01/12/2020	Account Fee		10.00		60.00 DR
01/01/2021	Account Fee		10.00		70.00 DR
01/02/2021	Account Fee		10.00		80.00 DR
01/03/2021	Account Fee		10.00		90.00 DR
01/04/2021	Account Fee		10.00		100.00 DR
01/05/2021	Account Fee		10.00		110.00 DR
01/06/2021	Account Fee		10.00		120.00 DR
			120.00		120.00 DR
Property Expenses - Council Rates (41960)					
<u>40 Mondous Court, Berwick (40mon)</u>					
14/02/2021	Council Rates		1,787.61		1,787.61 DR
			1,787.61		1,787.61 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
01/07/2020	Create Entries - Income Tax Expense - 01/07/2020		173.54		173.54 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		3,118.36		3,291.90 DR
			3,291.90		3,291.90 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2020	Create Entries - Profit/Loss Allocation - 01/07/2020		365.83		365.83 DR
01/07/2020	Create Entries - Profit/Loss Allocation - 01/07/2020		791.12		1,156.95 DR
01/07/2020	Create Entries - Income Tax Expense Allocation - 01/07/2020			54.87	1,102.08 DR
01/07/2020	Create Entries - Income Tax Expense Allocation - 01/07/2020			118.67	983.41 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		6,573.50		7,556.91 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		14,215.56		21,772.47 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			986.03	20,786.44 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			2,132.33	18,654.11 DR
			21,946.01	3,291.90	18,654.11 DR
Opening Balance (50010)					
<u>(Opening Balance) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
01/07/2020	Opening Balance				575,750.94 CR
01/07/2020	Close Period Journal			1,758.28	577,509.22 CR
				1,758.28	577,509.22 CR
<u>(Opening Balance) Li, Nian - Pension (Account Based Pension 2) (LINIAN00004P)</u>					
01/07/2020	Close Period Journal			514.98	514.98 CR
				514.98	514.98 CR
<u>(Opening Balance) Qu, Ying - Accumulation (QUYING00001A)</u>					
01/07/2020	Opening Balance				1,220,099.85 CR
01/07/2020	Close Period Journal			29,659.79	1,249,759.64 CR
				29,659.79	1,249,759.64 CR
Contributions (52420)					
<u>(Contributions) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2020	Opening Balance				500.00 CR
01/07/2020	Close Period Journal		500.00		0.00 DR
			500.00		0.00 DR
<u>(Contributions) Qu, Ying - Accumulation (QUYING00001A)</u>					
01/07/2020	Opening Balance				500.00 CR
01/07/2020	Close Period Journal		500.00		0.00 DR
			500.00		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2020	Create Entries - Profit/Loss Allocation - 01/07/2020			365.83	365.83 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			6,573.50	6,939.33 CR
				6,939.33	6,939.33 CR
<u>(Share of Profit/(Loss)) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
01/07/2020	Opening Balance				16,158.28 CR

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01/07/2020	Close Period Journal		16,158.28		0.00 DR
			16,158.28		0.00 DR
<u>(Share of Profit/(Loss)) Li, Nian - Pension (Account Based Pension 2) (LINIAN00004P)</u>					
01/07/2020	Opening Balance				14.98 CR
01/07/2020	Close Period Journal		14.98		0.00 DR
			14.98		0.00 DR
<u>(Share of Profit/(Loss)) Qu, Ying - Accumulation (QUYING00001A)</u>					
01/07/2020	Opening Balance				34,289.19 CR
01/07/2020	Close Period Journal		34,289.19		0.00 DR
01/07/2020	Create Entries - Profit/Loss Allocation - 01/07/2020			791.12	791.12 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			14,215.56	15,006.68 CR
			34,289.19	15,006.68	15,006.68 CR
Income Tax (53330)					
<u>(Income Tax) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2020	Create Entries - Income Tax Expense Allocation - 01/07/2020		54.87		54.87 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		986.03		1,040.90 DR
			1,040.90		1,040.90 DR
<u>(Income Tax) Qu, Ying - Accumulation (QUYING00001A)</u>					
01/07/2020	Opening Balance				5,129.40 DR
01/07/2020	Close Period Journal			5,129.40	0.00 DR
01/07/2020	Create Entries - Income Tax Expense Allocation - 01/07/2020		118.67		118.67 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		2,132.33		2,251.00 DR
			2,251.00	5,129.40	2,251.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
01/07/2020	Opening Balance				14,400.00 DR
01/07/2020	Close Period Journal			14,400.00	0.00 DR
				14,400.00	0.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2020	Commutation			577,509.22	577,509.22 CR
01/07/2020	Commutation			514.98	578,024.20 CR
				578,024.20	578,024.20 CR
<u>(Internal Transfers In) Li, Nian - Pension (Account Based Pension 2) (LINIAN00004P)</u>					
01/07/2020	Opening Balance				500.00 CR
01/07/2020	Close Period Journal		500.00		0.00 DR
			500.00		0.00 DR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2020	Opening Balance				500.00 DR
01/07/2020	Close Period Journal			500.00	0.00 DR
				500.00	0.00 DR

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<u>(Internal Transfers Out) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
01/07/2020	Commutation		577,509.22		577,509.22 DR
			577,509.22		577,509.22 DR
<u>(Internal Transfers Out) Li, Nian - Pension (Account Based Pension 2) (LINIAN00004P)</u>					
01/07/2020	Commutation		514.98		514.98 DR
			514.98		514.98 DR
Bank Account (60400)					
<u>CBA#5973 (CBA10185973)</u>					
01/07/2020	Opening Balance				279,161.16 DR
01/07/2020	Account Fee			10.00	279,151.16 DR
01/07/2020	JRW Rent		1,166.95		280,318.11 DR
08/07/2020	JRW Rent		109.03		280,427.14 DR
23/07/2020	Hocking Stuart Rent - 40 Mondous Ct		917.31		281,344.45 DR
01/08/2020	Account Fee			10.00	281,334.45 DR
04/08/2020	JRW Rent		1,175.00		282,509.45 DR
20/08/2020	Hocking Stuart Rent - 40 Mondous Ct		1,293.16		283,802.61 DR
01/09/2020	Account Fee			10.00	283,792.61 DR
01/10/2020	Account Fee			10.00	283,782.61 DR
29/10/2020	JRW Rent		582.49		284,365.10 DR
01/11/2020	Account Fee			10.00	284,355.10 DR
01/12/2020	Account Fee			10.00	284,345.10 DR
01/12/2020	Hocking Stuart Rent - 40 Mondous Ct		1,372.21		285,717.31 DR
15/12/2020	Hocking Stuart Rent - 40 Mondous Ct		1,417.81		287,135.12 DR
01/01/2021	Account Fee			10.00	287,125.12 DR
12/01/2021	Hocking Stuart Rent - 40 Mondous Ct		1,516.81		288,641.93 DR
29/01/2021	JRW Rent		2,109.18		290,751.11 DR
01/02/2021	Account Fee			10.00	290,741.11 DR
14/02/2021	Council Rates			1,787.61	288,953.50 DR
16/02/2021	Hocking Stuart Rent - 40 Mondous Ct		1,372.21		290,325.71 DR
17/02/2021	ATO			1,673.00	288,652.71 DR
01/03/2021	Account Fee			10.00	288,642.71 DR
09/03/2021	Hocking Stuart Rent - 40 Mondous Ct		1,516.81		290,159.52 DR
01/04/2021	Account Fee			10.00	290,149.52 DR
06/04/2021	Hocking Stuart Rent - 40 Mondous Ct		1,516.81		291,666.33 DR
01/05/2021	Account Fee			10.00	291,656.33 DR
04/05/2021	Hocking Stuart Rent - 40 Mondous Ct		1,516.81		293,173.14 DR
26/05/2021	JRW Rent		2,097.76		295,270.90 DR
26/05/2021	JRW Rent		1,284.25		296,555.15 DR
01/06/2021	Account Fee			10.00	296,545.15 DR
03/06/2021	Hocking Stuart Rent - 40 Mondous Ct		1,372.21		297,917.36 DR
29/06/2021	Hocking Stuart Rent - 40 Mondous Ct		1,516.81		299,434.17 DR
			23,853.62	3,580.61	299,434.17 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>40 Mondous Court, Berwick (40mon)</u>					
01/07/2020	Opening Balance				620,000.00 DR
			0.00		620,000.00 DR

Liquid Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Real Estate Properties (Non - Residential) (77250)					
<u>8/7-9 Futura Road, Keysborough (8/7-9)</u>					
01/07/2020	Opening Balance				970,000.00 DR
		0.00			970,000.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				10,121.65 CR
01/07/2020	Create Entries - Income Tax Expense - 01/07/2020			173.54	10,295.19 CR
17/02/2021	ATO		1,673.00		8,622.19 CR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			3,118.36	11,740.55 CR
			1,673.00	3,291.90	11,740.55 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2020	Opening Balance				13,105.67 CR
					13,105.67 CR
Security Deposit Rental Keysborough (88010)					
<u>Security Deposit Rental Keysborough (88010)</u>					
01/07/2020	Opening Balance				18,150.00 CR
					18,150.00 CR
Total Debits:	685,950.69				
Total Credits:	685,950.69				