

H & J WANG FAMILY SUPERANNUATION FUND

General Ledger

As at 30 June 2020

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|---------------------------------------|-------|---------------|-----------------|--------------------|
| Contributions (24200) | | | | | |
| <u>(Contributions) Wang, Hongshu - Accumulation (WANHON00001A)</u> | | | | | |
| 23/07/2019 | Super - Nick | | | 567.56 | 567.56 CR |
| 04/10/2019 | CBA NEWC TSGMILLPRK | | | 489.32 | 1,056.88 CR |
| 04/10/2019 | CBA NICKWANG SUPER WOSM | | | 534.43 | 1,591.31 CR |
| 04/10/2019 | Super Nick | | | 599.73 | 2,191.04 CR |
| | | | | 2,191.04 | 2,191.04 CR |
| <u>(Contributions) Wang, Jing - Accumulation (WANJIN00001A)</u> | | | | | |
| 05/07/2019 | Super - Jing | | | 170.86 | 170.86 CR |
| 04/10/2019 | Super - Jing | | | 669.62 | 840.48 CR |
| 23/12/2019 | Super - Jing | | | 1,115.90 | 1,956.38 CR |
| 31/03/2020 | PAYG Payable \$225 | | | 225.00 | 2,181.38 CR |
| 06/04/2020 | Super - Jing | | | 109.62 | 2,291.00 CR |
| 06/04/2020 | Super - Jing | | | 1,471.42 | 3,762.42 CR |
| 04/06/2020 | Super - Jing | | | 1,049.60 | 4,812.02 CR |
| 12/06/2020 | Super - Jing | | | 548.10 | 5,360.12 CR |
| | | | | 5,360.12 | 5,360.12 CR |
| Interest Received (25000) | | | | | |
| <u>Bank of Melbourne 476453582 (Bank of Melbourne 47)</u> | | | | | |
| 31/07/2019 | Interest | | | 6.02 | 6.02 CR |
| 31/08/2019 | Interest | | | 3.87 | 9.89 CR |
| 30/09/2019 | Interest | | | 3.66 | 13.55 CR |
| 31/10/2019 | Interest | | | 3.51 | 17.06 CR |
| 30/11/2019 | Interest | | | 2.49 | 19.55 CR |
| 31/12/2019 | Interest | | | 2.60 | 22.15 CR |
| 31/01/2020 | Interest | | | 2.64 | 24.79 CR |
| 29/02/2020 | Interest | | | 2.46 | 27.25 CR |
| 31/03/2020 | Interest | | | 1.99 | 29.24 CR |
| 30/04/2020 | Interest | | | 1.32 | 30.56 CR |
| 30/05/2020 | Interest | | | 0.98 | 31.54 CR |
| 30/06/2020 | Interest | | | 2.91 | 34.45 CR |
| | | | | 34.45 | 34.45 CR |
| <u>Fixed Interest Loan to Shaochun Gu (HJWA0001_FIXEDINTERE)</u> | | | | | |
| 13/06/2020 | Receive Loan payment from Shaochun Gu | | | 2,169.00 | 2,169.00 CR |
| | | | | 2,169.00 | 2,169.00 CR |
| Accountancy Fees (30100) | | | | | |
| <u>Accountancy Fees (30100)</u> | | | | | |
| 16/09/2019 | Aduit fee - Tony | | 330.00 | | 330.00 DR |
| | | | 330.00 | | 330.00 DR |
| ATO Supervisory Levy (30400) | | | | | |
| <u>ATO Supervisory Levy (30400)</u> | | | | | |
| 23/09/2019 | Income tax paid - FY 2018 | | 259.00 | | 259.00 DR |
| | | | 259.00 | | 259.00 DR |
| Benefits Paid/Transfers Out (46000) | | | | | |

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| <u>(Benefits Paid/Transfers Out) Wang, Hongshu - Accumulation (WANHON00001A)</u> | | | | | |
| 04/05/2020 | Super Early Release | | 10,000.00 | | 10,000.00 DR |
| 04/05/2020 | System Member Journals | | | 10,000.00 | 0.00 DR |
| | | | 10,000.00 | 10,000.00 | 0.00 DR |
| Income Tax Expense (48500) | | | | | |
| <u>Income Tax Expense (48500)</u> | | | | | |
| 30/06/2020 | Create Entries - Income Tax Expense - 30/06/2020 | | 1,374.75 | | 1,374.75 DR |
| | | | 1,374.75 | | 1,374.75 DR |
| Profit/Loss Allocation Account (49000) | | | | | |
| <u>Profit/Loss Allocation Account (49000)</u> | | | | | |
| 05/07/2019 | System Member Journals | | 145.23 | | 145.23 DR |
| 23/07/2019 | System Member Journals | | 482.43 | | 627.66 DR |
| 04/10/2019 | System Member Journals | | 415.92 | | 1,043.58 DR |
| 04/10/2019 | System Member Journals | | 454.27 | | 1,497.85 DR |
| 04/10/2019 | System Member Journals | | 509.77 | | 2,007.62 DR |
| 04/10/2019 | System Member Journals | | 569.18 | | 2,576.80 DR |
| 23/12/2019 | System Member Journals | | 948.51 | | 3,525.31 DR |
| 31/03/2020 | System Member Journals | | 191.25 | | 3,716.56 DR |
| 06/04/2020 | System Member Journals | | 93.18 | | 3,809.74 DR |
| 06/04/2020 | System Member Journals | | 1,250.71 | | 5,060.45 DR |
| 04/06/2020 | System Member Journals | | 892.16 | | 5,952.61 DR |
| 12/06/2020 | System Member Journals | | 465.88 | | 6,418.49 DR |
| 30/06/2020 | Create Entries - Profit/Loss Allocation - 30/06/2020 | | 1,098.15 | | 7,516.64 DR |
| 30/06/2020 | Create Entries - Profit/Loss Allocation - 30/06/2020 | | 516.30 | | 8,032.94 DR |
| 30/06/2020 | Create Entries - Income Tax Expense Allocation - 30/06/2020 | | | 164.66 | 7,868.28 DR |
| 30/06/2020 | Create Entries - Income Tax Expense Allocation - 30/06/2020 | | | 77.42 | 7,945.70 DR |
| | | | 8,032.94 | 242.08 | 7,790.86 DR |
| Opening Balance (50010) | | | | | |
| <u>(Opening Balance) Wang, Hongshu - Accumulation (WANHON00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 176,012.44 CR |
| 01/07/2019 | Fund ledger balance forward at 01/07/2019 | | | 1,491.91 | 177,504.35 CR |
| | | | | 1,491.91 | 177,504.35 CR |
| <u>(Opening Balance) Wang, Jing - Accumulation (WANJIN00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 75,761.01 CR |
| 01/07/2019 | Fund ledger balance forward at 01/07/2019 | | | 5,799.50 | 81,560.51 CR |
| 01/07/2019 | Fund ledger balance forward at 01/07/2019 | | | 330.00 | 81,890.51 CR |
| | | | | 6,129.50 | 81,890.51 CR |
| Contributions (52420) | | | | | |
| <u>(Contributions) Wang, Hongshu - Accumulation (WANHON00001A)</u> | | | | | |
| 23/07/2019 | System Member Journals | | | 567.56 | 567.56 CR |
| 04/10/2019 | System Member Journals | | | 489.32 | 1,056.88 CR |
| 04/10/2019 | System Member Journals | | | 534.43 | 1,591.31 CR |

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|---|---|-------|-----------------|-----------------|--------------------|
| 04/10/2019 | System Member Journals | | | 599.73 | 2,191.04 CR |
| | | | | 2,191.04 | 2,191.04 CR |
| <u>(Contributions) Wang, Jing - Accumulation (WANJIN00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 6,369.73 CR |
| 01/07/2019 | Fund ledger balance forward at 01/07/2019 | | 6,039.73 | | 330.00 CR |
| 01/07/2019 | Fund ledger balance forward at 01/07/2019 | | 330.00 | | 0.00 DR |
| 05/07/2019 | System Member Journals | | | 170.86 | 170.86 CR |
| 04/10/2019 | System Member Journals | | | 669.62 | 840.48 CR |
| 23/12/2019 | System Member Journals | | | 1,115.90 | 1,956.38 CR |
| 31/03/2020 | System Member Journals | | | 225.00 | 2,181.38 CR |
| 06/04/2020 | System Member Journals | | | 109.62 | 2,291.00 CR |
| 06/04/2020 | System Member Journals | | | 1,471.42 | 3,762.42 CR |
| 04/06/2020 | System Member Journals | | | 1,049.60 | 4,812.02 CR |
| 12/06/2020 | System Member Journals | | | 548.10 | 5,360.12 CR |
| | | | 6,369.73 | 5,360.12 | 5,360.12 CR |
| Share of Profit/(Loss) (53100) | | | | | |
| <u>(Share of Profit/(Loss)) Wang, Hongshu - Accumulation (WANHON00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 1,755.28 CR |
| 01/07/2019 | Fund ledger balance forward at 01/07/2019 | | 1,755.28 | | 0.00 DR |
| 30/06/2020 | Create Entries - Profit/Loss Allocation - 30/06/2020 | | | 1,098.15 | 1,098.15 CR |
| | | | 1,755.28 | 1,098.15 | 1,098.15 CR |
| <u>(Share of Profit/(Loss)) Wang, Jing - Accumulation (WANJIN00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 783.25 CR |
| 01/07/2019 | Fund ledger balance forward at 01/07/2019 | | 783.25 | | 0.00 DR |
| 30/06/2020 | Create Entries - Profit/Loss Allocation - 30/06/2020 | | | 516.30 | 516.30 CR |
| | | | 783.25 | 516.30 | 516.30 CR |
| Income Tax (53330) | | | | | |
| <u>(Income Tax) Wang, Hongshu - Accumulation (WANHON00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 263.37 DR |
| 01/07/2019 | Fund ledger balance forward at 01/07/2019 | | | 263.37 | 0.00 DR |
| 30/06/2020 | Create Entries - Income Tax Expense Allocation - 30/06/2020 | | 164.66 | | 164.66 DR |
| | | | 164.66 | 263.37 | 164.66 DR |
| <u>(Income Tax) Wang, Jing - Accumulation (WANJIN00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 117.52 DR |
| 01/07/2019 | Fund ledger balance forward at 01/07/2019 | | | 117.52 | 0.00 DR |
| 30/06/2020 | Create Entries - Income Tax Expense Allocation - 30/06/2020 | | 77.42 | | 77.42 DR |
| | | | 77.42 | 117.52 | 77.42 DR |
| Contributions Tax (53800) | | | | | |
| <u>(Contributions Tax) Wang, Hongshu - Accumulation (WANHON00001A)</u> | | | | | |
| 23/07/2019 | System Member Journals | | 85.13 | | 85.13 DR |
| 04/10/2019 | System Member Journals | | 73.40 | | 158.53 DR |
| 04/10/2019 | System Member Journals | | 80.16 | | 238.69 DR |

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| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|---|-------|------------------|---------------|---------------------|
| 04/10/2019 | System Member Journals | | 89.96 | | 328.65 DR |
| | | | 328.65 | | 328.65 DR |
| <u>(Contributions Tax) Wang, Jing - Accumulation (WANJIN00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 905.96 DR |
| 01/07/2019 | Fund ledger balance forward at 01/07/2019 | | | 905.96 | 0.00 DR |
| 05/07/2019 | System Member Journals | | 25.63 | | 25.63 DR |
| 04/10/2019 | System Member Journals | | 100.44 | | 126.07 DR |
| 23/12/2019 | System Member Journals | | 167.39 | | 293.46 DR |
| 31/03/2020 | System Member Journals | | 33.75 | | 327.21 DR |
| 06/04/2020 | System Member Journals | | 16.44 | | 343.65 DR |
| 06/04/2020 | System Member Journals | | 220.71 | | 564.36 DR |
| 04/06/2020 | System Member Journals | | 157.44 | | 721.80 DR |
| 12/06/2020 | System Member Journals | | 82.22 | | 804.02 DR |
| | | | 804.02 | 905.96 | 804.02 DR |
| Benefits Paid/Transfers Out (54500) | | | | | |
| <u>(Benefits Paid/Transfers Out) Wang, Hongshu - Accumulation (WANHON00001A)</u> | | | | | |
| 04/05/2020 | System Member Journals | | 10,000.00 | | 10,000.00 DR |
| | | | 10,000.00 | | 10,000.00 DR |
| Bank Account (60400) | | | | | |
| <u>Bank of Melbourne 476453582 (Bank of Melbourne 47)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 29,679.08 DR |
| 05/07/2019 | Super - Jing | | 170.86 | | 29,849.94 DR |
| 23/07/2019 | Super - Nick | | 567.56 | | 30,417.50 DR |
| 31/07/2019 | Interest | | 6.02 | | 30,423.52 DR |
| 31/08/2019 | Interest | | 3.87 | | 30,427.39 DR |
| 16/09/2019 | Transfer from 3582 | | | 330.00 | 30,097.39 DR |
| 23/09/2019 | Transfer from 3582 | | | 2,000.00 | 28,097.39 DR |
| 30/09/2019 | Interest | | 3.66 | | 28,101.05 DR |
| 04/10/2019 | CBA NEWC TSGMILLPRK | | 489.32 | | 28,590.37 DR |
| 04/10/2019 | CBA NICKWANG SUPER WOSM | | 534.43 | | 29,124.80 DR |
| 04/10/2019 | Super Nick | | 599.73 | | 29,724.53 DR |
| 04/10/2019 | Super - Jing | | 669.62 | | 30,394.15 DR |
| 31/10/2019 | Interest | | 3.51 | | 30,397.66 DR |
| 30/11/2019 | Interest | | 2.49 | | 30,400.15 DR |
| 23/12/2019 | Super - Jing | | 1,115.90 | | 31,516.05 DR |
| 31/12/2019 | Interest | | 2.60 | | 31,518.65 DR |
| 07/01/2020 | Transfer from 3582 | | | 494.00 | 31,024.65 DR |
| 31/01/2020 | Interest | | 2.64 | | 31,027.29 DR |
| 29/02/2020 | Interest | | 2.46 | | 31,029.75 DR |
| 31/03/2020 | Interest | | 1.99 | | 31,031.74 DR |
| 06/04/2020 | Super - Jing | | 109.62 | | 31,141.36 DR |
| 06/04/2020 | Super - Jing | | 1,471.42 | | 32,612.78 DR |
| 30/04/2020 | Interest | | 1.32 | | 32,614.10 DR |
| 04/05/2020 | Super Early Release | | | 10,000.00 | 22,614.10 DR |
| 30/05/2020 | Interest | | 0.98 | | 22,615.08 DR |
| 04/06/2020 | Super - Jing | | 1,049.60 | | 23,664.68 DR |

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General Ledger

As at 30 June 2020

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|--|--------------|------------------|------------------|----------------------|
| 12/06/2020 | Super - Jing | | 548.10 | | 24,212.78 DR |
| 13/06/2020 | Receive Loan payment from Shaochun Gu | | 78,294.00 | | 102,506.78 DR |
| 30/06/2020 | Interest | | 2.91 | | 102,509.69 DR |
| | | | 85,654.61 | 12,824.00 | 102,509.69 DR |
| <u>Bank of Melbourne 487375567 (Bank of Melbourne 48)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 0.26 DR |
| 16/09/2019 | Transfer from 3582 | | 330.00 | | 330.26 DR |
| 16/09/2019 | Aduit fee - Tony | | | 330.00 | 0.26 DR |
| 23/09/2019 | Transfer from 3582 | | 2,000.00 | | 2,000.26 DR |
| 23/09/2019 | PAYG Instalment Paid - Sep 19 | | | 494.00 | 1,506.26 DR |
| 23/09/2019 | Income tax paid - FY 2018 | | | 1,469.05 | 37.21 DR |
| 07/01/2020 | Transfer from 3582 | | 494.00 | | 531.21 DR |
| 07/01/2020 | PAYG Instalment - Dec 19 | | | 494.00 | 37.21 DR |
| | | | 2,824.00 | 2,787.05 | 37.21 DR |
| Interest Receivable (65000) | | | | | |
| <u>Interest receivable - Shaochun Gu (00002)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 6,125.00 DR |
| 13/06/2020 | Receive Loan payment from Shaochun Gu | | | 6,125.00 | 0.00 DR |
| | | | | 6,125.00 | 0.00 DR |
| Fixed Interest Securities (Australian) (72400) | | | | | |
| <u>Fixed Interest Loan to Shaochun Gu (HJWA0001 FIXEDINTERE)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 70,000.00 DR |
| 13/06/2020 | Receive Loan payment from Shaochun Gu | | | 70,000.00 | 0.00 DR |
| | | | 0.00 | 70,000.00 | 0.00 DR |
| Units in Unlisted Unit Trusts (Australia) (78400) | | | | | |
| <u>Omninvest Managed Investment Trust (HJWA0001 OMNINVESTMA)</u> | | | | | |
| 01/07/2019 | Opening Balance | 20.00 | | | 156,571.42 DR |
| | | 20.00 | | | 156,571.42 DR |
| Income Tax Payable/Refundable (85000) | | | | | |
| <u>Income Tax Payable/Refundable (85000)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 2,755.90 CR |
| 23/09/2019 | PAYG Instalment Paid - Sep 19 | | 494.00 | | 2,261.90 CR |
| 23/09/2019 | Income tax paid - FY 2018 | | 1,210.05 | | 1,051.85 CR |
| 07/01/2020 | PAYG Instalment - Dec 19 | | 494.00 | | 557.85 CR |
| 30/06/2020 | Create Entries - Income Tax Expense - 30/06/2020 | | | 1,374.75 | 1,932.60 CR |
| | | | 2,198.05 | 1,374.75 | 1,932.60 CR |
| PAYG Payable (86000) | | | | | |
| <u>PAYG Payable (86000)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 225.00 CR |
| 31/03/2020 | PAYG Payable \$225 | | 225.00 | | 0.00 DR |
| | | | 225.00 | | 0.00 DR |

Total Debits: 131,181.36

Total Credits: 131,181.36