

JPKL Super Fund General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Vanguard Diversified High Growth Index Etf (VDHG.AX1)</u>					
19/01/2021	AUD EST 0.0728 FRANKED, 30% CTR, 0.0126 CFI, DRP			150.06	150.06 CR
20/04/2021	AUD EST 0.1395 FRANKED, 30% CTR, 0.0044 CFI, DRP			1,000.93	1,150.99 CR
30/06/2021				1,698.08	2,849.07 CR
30/06/2021	VDHG.AX1 - Vanguard Diversified High Growth Index Etf - Generate Tax Data - 30/06/2021				2,849.07 CR
			0.00	2,849.07	2,849.07 CR
Contributions (24200)					
<u>(Contributions) Fung, Jean-Pierre - Accumulation (FUNJEA00001A)</u>					
28/10/2020	Superchoice			2,137.50	2,137.50 CR
21/01/2021	PC180121-159874418 SuperChoice P-L			2,137.50	4,275.00 CR
20/04/2021	PC150421-173628248 SuperChoice P-L			2,137.50	6,412.50 CR
10/06/2021	PC070621-126867264 SuperChoice P-L			17,875.00	24,287.50 CR
				24,287.50	24,287.50 CR
<u>(Contributions) Fung, Kerin - Accumulation (FUNKER00001A)</u>					
28/10/2020	Superchoice			2,137.50	2,137.50 CR
21/01/2021	PC180121-159874419 SuperChoice P-L			2,137.50	4,275.00 CR
20/04/2021	PC150421-173628247 SuperChoice P-L			2,137.50	6,412.50 CR
10/06/2021	PC070621-126867265 SuperChoice P-L			17,875.00	24,287.50 CR
				24,287.50	24,287.50 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
15/02/2021	Sell 85 VDHG (Auto reprocessed due to distribution entered / deleted on 30/06/2021) (VDHG.AX)			38.24	38.24 CR
30/06/2021	Revaluation - 30/06/2021 @ \$61.110000 (System Price) - 1,045.000000 Units on hand (VDHG.AX)			3,310.04	3,348.28 CR
				3,348.28	3,348.28 CR
Interest Received (25000)					
<u>CBA *4469 (CBA11094469)</u>					
01/08/2020	Interest			9.85	9.85 CR
01/09/2020	Interest 30.27 less 14 TFN			16.27	26.12 CR
01/10/2020	Interest 29.30 - 13 TFN			16.30	42.42 CR
01/11/2020	Interest 29.11 less 13 TFN			16.11	58.53 CR
01/12/2020	Interest 16.79 less 7 TFN			9.79	68.32 CR
01/01/2021	DEPOSIT INTEREST			9.52	77.84 CR
01/02/2021	DEPOSIT INTEREST			9.50	87.34 CR
01/03/2021	DEPOSIT INTEREST			8.07	95.41 CR
01/04/2021	DEPOSIT INTEREST			7.94	103.35 CR
01/05/2021	DEPOSIT INTEREST			7.55	110.90 CR
01/06/2021	DEPOSIT INTEREST			7.70	118.60 CR
				118.60	118.60 CR
<u>Macquarie 9772 (MBL968319772)</u>					
30/10/2020	Interest			1.36	1.36 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/11/2020	Interest			1.38	2.74 CR
31/12/2020	Interest			3.33	6.07 CR
29/01/2021	Interest			2.15	8.22 CR
26/02/2021	Interest			3.50	11.72 CR
31/03/2021	Interest			8.16	19.88 CR
30/04/2021	Interest			5.09	24.97 CR
31/05/2021	Interest			3.78	28.75 CR
30/06/2021	Interest			4.28	33.03 CR
				33.03	33.03 CR
<u>Rebate of Adviser Commission (25101)</u>					
<u>Rebate of Adviser Commission (25101)</u>					
03/11/2020	Rebate			1.75	1.75 CR
02/12/2020	Rebate			1.79	3.54 CR
				3.54	3.54 CR
<u>Transfers In (28500)</u>					
<u>(Transfers In) Fung. Jean-Pierre - Accumulation (FUNJEA00001A)</u>					
14/07/2020	Australian Super			126,978.54	126,978.54 CR
				126,978.54	126,978.54 CR
<u>(Transfers In) Fung. Kerin - Accumulation (FUNKER00001A)</u>					
31/07/2020	One Path			110,641.63	110,641.63 CR
				110,641.63	110,641.63 CR
<u>Life Insurance Premiums (39000)</u>					
<u>(Life Insurance Premiums) Fung. Jean-Pierre - Accumulation (FUNJEA00001A)</u>					
06/11/2020	AIA		2,036.05		2,036.05 DR
			2,036.05		2,036.05 DR
<u>(Life Insurance Premiums) Fung. Kerin - Accumulation (FUNKER00001A)</u>					
30/06/2021	Kerins insurance paid from personal account - to be fixed in 2022		1,752.27		1,752.27 DR
			1,752.27		1,752.27 DR
<u>Income Tax Expense (48500)</u>					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021			66.33	66.33 CR
30/06/2021	Create Entries - TFN Credits Adjustment - 30/06/2021			47.00	113.33 CR
30/06/2021	Create Entries - Foreign Credits Adjustment - 30/06/2021			38.35	151.68 CR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		7,184.10		7,032.42 DR
			7,184.10	151.68	7,032.42 DR
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
14/07/2020	System Member Journals	126,978.54			126,978.54 DR
31/07/2020	System Member Journals	110,641.63			237,620.17 DR
28/10/2020	System Member Journals	1,816.87			239,437.04 DR
28/10/2020	System Member Journals	1,816.87			241,253.91 DR
06/11/2020	System Member Journals			1,730.64	239,523.27 DR
21/01/2021	System Member Journals	1,816.87			241,340.14 DR

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21/01/2021	System Member Journals		1,816.87		243,157.01 DR
20/04/2021	System Member Journals		1,816.87		244,973.88 DR
20/04/2021	System Member Journals		1,816.87		246,790.75 DR
10/06/2021	System Member Journals		15,193.75		261,984.50 DR
10/06/2021	System Member Journals		15,193.75		277,178.25 DR
30/06/2021	System Member Journals			1,489.43	275,688.82 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		3,529.83		279,218.65 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		2,974.37		282,193.02 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			252.94	281,940.08 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			213.13	281,726.95 DR
			285,413.09	3,686.14	281,726.95 DR

Contributions (52420)

(Contributions) Fung, Jean-Pierre - Accumulation (FUNJEA00001A)

28/10/2020	System Member Journals			2,137.50	2,137.50 CR
21/01/2021	System Member Journals			2,137.50	4,275.00 CR
20/04/2021	System Member Journals			2,137.50	6,412.50 CR
10/06/2021	System Member Journals			17,875.00	24,287.50 CR
				24,287.50	24,287.50 CR

(Contributions) Fung, Kerin - Accumulation (FUNKER00001A)

28/10/2020	System Member Journals			2,137.50	2,137.50 CR
21/01/2021	System Member Journals			2,137.50	4,275.00 CR
20/04/2021	System Member Journals			2,137.50	6,412.50 CR
10/06/2021	System Member Journals			17,875.00	24,287.50 CR
				24,287.50	24,287.50 CR

Transfers In (52850)

(Transfers In) Fung, Jean-Pierre - Accumulation (FUNJEA00001A)

14/07/2020	System Member Journals			126,978.54	126,978.54 CR
				126,978.54	126,978.54 CR

(Transfers In) Fung, Kerin - Accumulation (FUNKER00001A)

31/07/2020	System Member Journals			110,641.63	110,641.63 CR
				110,641.63	110,641.63 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Fung, Jean-Pierre - Accumulation (FUNJEA00001A)

30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			3,529.83	3,529.83 CR
				3,529.83	3,529.83 CR

(Share of Profit/(Loss)) Fung, Kerin - Accumulation (FUNKER00001A)

30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			2,974.37	2,974.37 CR
				2,974.37	2,974.37 CR

Income Tax (53330)

(Income Tax) Fung, Jean-Pierre - Accumulation (FUNJEA00001A)

14/07/2020	System Member Journals				0.00 DR
06/11/2020	System Member Journals			305.41	305.41 CR
30/06/2021	Create Entries - Income Tax Expense		252.94		52.47 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	Allocation - 30/06/2021				
			252.94	305.41	52.47 CR
	(Income Tax) Fung. Kerin - Accumulation (FUNKER00001A)				
31/07/2020	System Member Journals				0.00 DR
30/06/2021	System Member Journals			262.84	262.84 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		213.13		49.71 CR
			213.13	262.84	49.71 CR
Contributions Tax (53800)					
	(Contributions Tax) Fung. Jean-Pierre - Accumulation (FUNJEA00001A)				
28/10/2020	System Member Journals		320.63		320.63 DR
21/01/2021	System Member Journals		320.63		641.26 DR
20/04/2021	System Member Journals		320.63		961.89 DR
10/06/2021	System Member Journals		2,681.25		3,643.14 DR
			3,643.14		3,643.14 DR
	(Contributions Tax) Fung. Kerin - Accumulation (FUNKER00001A)				
28/10/2020	System Member Journals		320.63		320.63 DR
21/01/2021	System Member Journals		320.63		641.26 DR
20/04/2021	System Member Journals		320.63		961.89 DR
10/06/2021	System Member Journals		2,681.25		3,643.14 DR
			3,643.14		3,643.14 DR
Life Insurance Premiums (53920)					
	(Life Insurance Premiums) Fung. Jean-Pierre - Accumulation (FUNJEA00001A)				
06/11/2020	System Member Journals		2,036.05		2,036.05 DR
			2,036.05		2,036.05 DR
	(Life Insurance Premiums) Fung. Kerin - Accumulation (FUNKER00001A)				
30/06/2021	System Member Journals		1,752.27		1,752.27 DR
			1,752.27		1,752.27 DR
Bank Accounts (60400)					
	CBA *4469 (CBA11094469)				
14/07/2020	Australian Super		126,978.54		126,978.54 DR
31/07/2020	One Path		110,641.63		237,620.17 DR
01/08/2020	Interest		9.85		237,630.02 DR
01/09/2020	Interest 30.27 less 14 TFN		16.27		237,646.29 DR
01/10/2020	Interest 29.30 - 13 TFN		16.30		237,662.59 DR
06/10/2020	JPKL Monthly			2,000.00	235,662.59 DR
07/10/2020	JPKL Super reserve			10,000.00	225,662.59 DR
28/10/2020	Superchoice		2,137.50		227,800.09 DR
28/10/2020	Superchoice		2,137.50		229,937.59 DR
01/11/2020	Interest 29.11 less 13 TFN		16.11		229,953.70 DR
06/11/2020	JPKL Monthly			2,000.00	227,953.70 DR
06/11/2020	AIA			2,036.05	225,917.65 DR
01/12/2020	Interest 16.79 less 7 TFN		9.79		225,927.44 DR
06/12/2020	JPKL Monthly			2,000.00	223,927.44 DR
01/01/2021	DEPOSIT INTEREST		9.52		223,936.96 DR
06/01/2021	Transfer to other JPKL Super Monthl			2,000.00	221,936.96 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
21/01/2021	PC180121-159874419 SuperChoice P-L		2,137.50		224,074.46 DR
21/01/2021	PC180121-159874418 SuperChoice P-L		2,137.50		226,211.96 DR
01/02/2021	DEPOSIT INTEREST		9.50		226,221.46 DR
02/02/2021	Transfer to other CMC top up			10,000.00	216,221.46 DR
06/02/2021	Transfer to other JPKL Super Monthl			5,000.00	211,221.46 DR
26/02/2021	Transfer to other Fund CMC			20,000.00	191,221.46 DR
01/03/2021	DEPOSIT INTEREST		8.07		191,229.53 DR
06/03/2021	Transfer to other JPKL Super Monthl			5,000.00	186,229.53 DR
01/04/2021	DEPOSIT INTEREST		7.94		186,237.47 DR
06/04/2021	Transfer to other JPKL Super Monthl			5,000.00	181,237.47 DR
20/04/2021	PC150421-173628247 SuperChoice P-L		2,137.50		183,374.97 DR
20/04/2021	PC150421-173628248 SuperChoice P-L		2,137.50		185,512.47 DR
01/05/2021	DEPOSIT INTEREST		7.55		185,520.02 DR
06/05/2021	Transfer to other JPKL Super Monthl			5,000.00	180,520.02 DR
01/06/2021	DEPOSIT INTEREST		7.70		180,527.72 DR
06/06/2021	Transfer to other JPKL Super Monthl			5,000.00	175,527.72 DR
10/06/2021	PC070621-126867264 SuperChoice P-L		17,875.00		193,402.72 DR
10/06/2021	PC070621-126867265 SuperChoice P-L		17,875.00		211,277.72 DR
22/06/2021	Transfer to other JPKL Super extra			20,000.00	191,277.72 DR
			286,313.77	95,036.05	191,277.72 DR
<u>Macquarie 9772 (MBL968319772)</u>					
06/10/2020	JPKL Monthly		2,000.00		2,000.00 DR
07/10/2020	JPKL Super reserve		10,000.00		12,000.00 DR
14/10/2020	Buy 36 VDHG			1,957.88	10,042.12 DR
30/10/2020	Interest		1.36		10,043.48 DR
03/11/2020	Rebate		1.75		10,045.23 DR
03/11/2020	Buy 37 VDHG			1,947.95	8,097.28 DR
06/11/2020	JPKL Monthly		2,000.00		10,097.28 DR
13/11/2020	Buy 35 VDHG			1,955.25	8,142.03 DR
30/11/2020	Interest		1.38		8,143.41 DR
02/12/2020	Rebate		1.79		8,145.20 DR
06/12/2020	JPKL Monthly		2,000.00		10,145.20 DR
15/12/2020	Buy 43 VDHG			2,468.45	7,676.75 DR
31/12/2020	Interest		3.33		7,680.08 DR
06/01/2021	Transfer to other JPKL Super Monthl		2,000.00		9,680.08 DR
13/01/2021	Buy 52 VDHG			2,995.80	6,684.28 DR
29/01/2021	Interest		2.15		6,686.43 DR
02/02/2021	Transfer to other CMC top up		10,000.00		16,686.43 DR
02/02/2021	Buy 52 VDHG			2,982.80	13,703.63 DR
03/02/2021	Buy 53 VDHG			2,997.02	10,706.61 DR
06/02/2021	Transfer to other JPKL Super Monthl		5,000.00		15,706.61 DR
15/02/2021	Sell 85 VDHG (Auto reprocessed due to distribution entered / deleted on 30/06/2021)		4,965.75		20,672.36 DR
15/02/2021	Buy 23 VDHG			1,357.65	19,314.71 DR
16/02/2021	Buy 147 VDHG			8,606.85	10,707.86 DR
26/02/2021	Transfer to other Fund CMC		20,000.00		30,707.86 DR
26/02/2021	Interest		3.50		30,711.36 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
02/03/2021	Buy 52 VDHG			2,978.12	27,733.24 DR
06/03/2021	Transfer to other JPKL Super Monthl		5,000.00		32,733.24 DR
15/03/2021	Buy 51 VDHG			2,961.35	29,771.89 DR
31/03/2021	Interest		8.16		29,780.05 DR
06/04/2021	Transfer to other JPKL Super Monthl		5,000.00		34,780.05 DR
07/04/2021	Buy 43 VDHG			2,468.02	32,312.03 DR
19/04/2021	Buy 85 VDHG			4,969.90	27,342.13 DR
23/04/2021	Buy 51 VDHG			2,959.82	24,382.31 DR
23/04/2021	Buy 51 VDHG			2,970.53	21,411.78 DR
30/04/2021	Interest		5.09		21,416.87 DR
06/05/2021	Transfer to other JPKL Super Monthl		5,000.00		26,416.87 DR
13/05/2021	Buy 85 VDHG			4,976.70	21,440.17 DR
14/05/2021	Buy 42 VDHG			2,448.68	18,991.49 DR
21/05/2021	Buy 42 VDHG			2,444.90	16,546.59 DR
31/05/2021	Interest		3.78		16,550.37 DR
06/06/2021	Transfer to other JPKL Super Monthl		5,000.00		21,550.37 DR
17/06/2021	Buy 49 VDHG			2,994.12	18,556.25 DR
21/06/2021	Buy 32 VDHG			1,950.20	16,606.05 DR
22/06/2021	Transfer to other JPKL Super extra		20,000.00		36,606.05 DR
23/06/2021	Buy 49 VDHG			2,951.00	33,655.05 DR
30/06/2021	Interest		4.28		33,659.33 DR
			98,002.32	64,342.99	33,659.33 DR

Distributions Receivable (61800)

Vanguard Diversified High Growth Index Etf (VDHG.AX1)

30/06/2021		1,698.08		1,698.08 DR
			1,698.08	1,698.08 DR

Reinvestment Residual Account (62550)

Vanguard Diversified High Growth Index Etf (VDHG.AX1)

19/01/2021	AUD EST 0.0728 FRANKED, 30% CTR, 0.0126 CFI, DRP		37.79		37.79 DR
20/04/2021	AUD EST 0.1395 FRANKED, 30% CTR, 0.0044 CFI, DRP		16.56		54.35 DR
20/04/2021	AUD EST 0.1395 FRANKED, 30% CTR, 0.0044 CFI, DRP			37.79	16.56 DR
			54.35	37.79	16.56 DR

Managed Investments & ETFs (74700)

Vanguard Diversified High Growth Index Etf (VDHG.AX1)

14/10/2020	Buy 36 VDHG	36.00	1,957.88		1,957.88 DR
03/11/2020	Buy 37 VDHG	37.00	1,947.95		3,905.83 DR
13/11/2020	Buy 35 VDHG	35.00	1,955.25		5,861.08 DR
15/12/2020	Buy 43 VDHG	43.00	2,468.45		8,329.53 DR
13/01/2021	Buy 52 VDHG	52.00	2,995.80		11,325.33 DR
19/01/2021	AUD EST 0.0728 FRANKED, 30% CTR, 0.0126 CFI, DRP	2.00	112.27		11,437.60 DR
02/02/2021	Buy 52 VDHG	52.00	2,982.80		14,420.40 DR
03/02/2021	Buy 53 VDHG	53.00	2,997.02		17,417.42 DR
15/02/2021	Buy 23 VDHG	23.00	1,357.65		18,775.07 DR
15/02/2021	Sell 85 VDHG (Auto reprocessed due to distribution entered / deleted on	(85.00)		4,927.51	13,847.56 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	30/06/2021)				
16/02/2021	Buy 147 VDHG	147.00	8,606.85		22,454.41 DR
02/03/2021	Buy 52 VDHG	52.00	2,978.12		25,432.53 DR
15/03/2021	Buy 51 VDHG	51.00	2,961.35		28,393.88 DR
07/04/2021	Buy 43 VDHG	43.00	2,468.02		30,861.90 DR
19/04/2021	Buy 85 VDHG	85.00	4,969.90		35,831.80 DR
20/04/2021	AUD EST 0.1395 FRANKED, 30% CTR, 0.0044 CFI, DRP	18.00	1,022.16		36,853.96 DR
23/04/2021	Buy 51 VDHG	51.00	2,959.82		39,813.78 DR
23/04/2021	Buy 51 VDHG	51.00	2,970.53		42,784.31 DR
13/05/2021	Buy 85 VDHG	85.00	4,976.70		47,761.01 DR
14/05/2021	Buy 42 VDHG	42.00	2,448.68		50,209.69 DR
21/05/2021	Buy 42 VDHG	42.00	2,444.90		52,654.59 DR
17/06/2021	Buy 49 VDHG	49.00	2,994.12		55,648.71 DR
21/06/2021	Buy 32 VDHG	32.00	1,950.20		57,598.91 DR
23/06/2021	Buy 49 VDHG	49.00	2,951.00		60,549.91 DR
30/06/2021	Revaluation - 30/06/2021 @ \$61.110000 (System Price) - 1,045.000000 Units on hand		3,310.04		63,859.95 DR
		1,045.00	68,787.46	4,927.51	63,859.95 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021		66.33		66.33 DR
30/06/2021	Create Entries - TFN Credits Adjustment - 30/06/2021		47.00		113.33 DR
30/06/2021	Create Entries - Foreign Credits Adjustment - 30/06/2021		38.35		151.68 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			7,184.10	7,032.42 CR
			151.68	7,184.10	7,032.42 CR

Sundry Creditors (88000)

Sundry Creditors (88000)

30/06/2021	Kerins insurance paid from personal account - to be fixed in 2022			1,752.27	1,752.27 CR
				1,752.27	1,752.27 CR

Total Debits: 762,933.84

Total Credits: 762,933.84