

Chard Superannuation Fund General Ledger

As at 30 June 2016

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|---|-------|-----------------|-----------------|--------------------|
| Interest Received (25000) | | | | | |
| Chard Superannuation Fund (MBL962433447) | | | | | |
| 31/07/2015 | MACQUARIE CMA INTEREST PAID* | | | 475.42 | 475.42 CR |
| 31/08/2015 | MACQUARIE CMA INTEREST PAID* | | | 475.81 | 951.23 CR |
| 30/09/2015 | MACQUARIE CMA INTEREST PAID* | | | 460.99 | 1,412.22 CR |
| 30/10/2015 | MACQUARIE CMA INTEREST PAID* | | | 476.71 | 1,888.93 CR |
| 30/11/2015 | MACQUARIE CMA INTEREST PAID* | | | 461.74 | 2,350.67 CR |
| 31/12/2015 | MACQUARIE CMA INTEREST PAID* | | | 477.86 | 2,828.53 CR |
| 29/01/2016 | MACQUARIE CMA INTEREST PAID* | | | 476.96 | 3,305.49 CR |
| 29/02/2016 | MACQUARIE CMA INTEREST PAID* | | | 446.54 | 3,752.03 CR |
| 31/03/2016 | MACQUARIE CMA INTEREST PAID* | | | 477.66 | 4,229.69 CR |
| 29/04/2016 | MACQUARIE CMA INTEREST PAID* | | | 462.76 | 4,692.45 CR |
| 31/05/2016 | MACQUARIE CMA INTEREST PAID* | | | 423.71 | 5,116.16 CR |
| 30/06/2016 | MACQUARIE CMA INTEREST PAID* | | | 402.49 | 5,518.65 CR |
| | | | | 5,518.65 | 5,518.65 CR |
| Life Insurance Premiums (39000) | | | | | |
| (Life Insurance Premiums) Chard, Justin - Accumulation (CHAJUS00001A) | | | | | |
| 24/07/2015 | ONEPATH LIFE LTD 93151220B | | 190.27 | | 190.27 DR |
| 24/08/2015 | ONEPATH LIFE LTD 93151220B | | 190.27 | | 380.54 DR |
| 24/09/2015 | ONEPATH LIFE LTD 93151220B | | 220.10 | | 600.64 DR |
| 26/10/2015 | ONEPATH LIFE LTD 93151220B | | 222.46 | | 823.10 DR |
| 24/12/2015 | ONEPATH LIFE LTD 93151220B | | 222.46 | | 1,045.56 DR |
| 25/01/2016 | ONEPATH LIFE LTD 93151220B | | 222.46 | | 1,268.02 DR |
| 24/02/2016 | ONEPATH LIFE LTD 93151220B | | 222.46 | | 1,490.48 DR |
| 24/03/2016 | ONEPATH LIFE LTD 93151220B | | 222.46 | | 1,712.94 DR |
| 26/04/2016 | ONEPATH LIFE LTD 93151220B | | 222.46 | | 1,935.40 DR |
| 24/05/2016 | ONEPATH LIFE LTD 93151220B | | 222.46 | | 2,157.86 DR |
| 24/06/2016 | ONEPATH LIFE LTD 93151220B | | 222.46 | | 2,380.32 DR |
| | | | 2,380.32 | | 2,380.32 DR |
| Income Tax Expense (48500) | | | | | |
| Income Tax Expense (48500) | | | | | |
| 30/06/2016 | Create Entries - Income Tax Expense - 30/06/2016 | | 470.70 | | 470.70 DR |
| | | | 470.70 | | 470.70 DR |
| Profit/Loss Allocation Account (49000) | | | | | |
| Profit/Loss Allocation Account (49000) | | | | | |
| 24/07/2015 | System Member Journals | | | 161.73 | 161.73 CR |
| 24/08/2015 | System Member Journals | | | 161.73 | 323.46 CR |
| 24/09/2015 | System Member Journals | | | 187.08 | 510.54 CR |
| 26/10/2015 | System Member Journals | | | 189.09 | 699.63 CR |
| 24/12/2015 | System Member Journals | | | 189.09 | 888.72 CR |
| 25/01/2016 | System Member Journals | | | 189.09 | 1,077.81 CR |
| 24/02/2016 | System Member Journals | | | 189.09 | 1,266.90 CR |
| 24/03/2016 | System Member Journals | | | 189.09 | 1,455.99 CR |
| 26/04/2016 | System Member Journals | | | 189.09 | 1,645.08 CR |
| 24/05/2016 | System Member Journals | | | 189.09 | 1,834.17 CR |

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General Ledger

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| 24/06/2016 | System Member Journals | | | 189.09 | 2,023.26 CR |
| 30/06/2016 | Create Entries - Profit/Loss Allocation - 30/06/2016 | | 2,602.04 | | 578.78 DR |
| 30/06/2016 | Create Entries - Profit/Loss Allocation - 30/06/2016 | | 2,916.61 | | 3,495.39 DR |
| 30/06/2016 | Create Entries - Income Tax Expense Allocation - 30/06/2016 | | | 390.29 | 3,105.10 DR |
| 30/06/2016 | Create Entries - Income Tax Expense Allocation - 30/06/2016 | | | 437.47 | 2,667.63 DR |
| | | | 5,518.65 | 2,851.02 | 2,667.63 DR |
| Opening Balance (50010) | | | | | |
| <u>(Opening Balance) Chard, Emma - Accumulation (CHAEMM00001A)</u> | | | | | |
| 01/07/2015 | Opening Balance | | | | 152,510.48 CR |
| 01/07/2015 | Close Period Journal | | | 3,041.10 | 155,551.58 CR |
| | | | | 3,041.10 | 155,551.58 CR |
| <u>(Opening Balance) Chard, Justin - Accumulation (CHAJUS00001A)</u> | | | | | |
| 01/07/2015 | Opening Balance | | | | 137,005.50 CR |
| 01/07/2015 | Close Period Journal | | | 2,830.79 | 139,836.29 CR |
| | | | | 2,830.79 | 139,836.29 CR |
| Contributions (52420) | | | | | |
| <u>(Contributions) Chard, Justin - Accumulation (CHAJUS00001A)</u> | | | | | |
| 01/07/2015 | Opening Balance | | | | 2,337.10 CR |
| 01/07/2015 | Close Period Journal | | 2,337.10 | | 0.00 DR |
| | | | 2,337.10 | | 0.00 DR |
| Share of Profit/(Loss) (53100) | | | | | |
| <u>(Share of Profit/(Loss)) Chard, Emma - Accumulation (CHAEMM00001A)</u> | | | | | |
| 01/07/2015 | Opening Balance | | | | 3,577.76 CR |
| 01/07/2015 | Close Period Journal | | 3,577.76 | | 0.00 DR |
| 30/06/2016 | Create Entries - Profit/Loss Allocation - 30/06/2016 | | | 2,916.61 | 2,916.61 CR |
| | | | 3,577.76 | 2,916.61 | 2,916.61 CR |
| <u>(Share of Profit/(Loss)) Chard, Justin - Accumulation (CHAJUS00001A)</u> | | | | | |
| 01/07/2015 | Opening Balance | | | | 3,235.73 CR |
| 01/07/2015 | Close Period Journal | | 3,235.73 | | 0.00 DR |
| 30/06/2016 | Create Entries - Profit/Loss Allocation - 30/06/2016 | | | 2,602.04 | 2,602.04 CR |
| | | | 3,235.73 | 2,602.04 | 2,602.04 CR |
| Income Tax (53330) | | | | | |
| <u>(Income Tax) Chard, Emma - Accumulation (CHAEMM00001A)</u> | | | | | |
| 01/07/2015 | Opening Balance | | | | 536.66 DR |
| 01/07/2015 | Close Period Journal | | | 536.66 | 0.00 DR |
| 30/06/2016 | Create Entries - Income Tax Expense Allocation - 30/06/2016 | | 437.47 | | 437.47 DR |
| | | | 437.47 | 536.66 | 437.47 DR |
| <u>(Income Tax) Chard, Justin - Accumulation (CHAJUS00001A)</u> | | | | | |
| 01/07/2015 | Opening Balance | | | | 148.98 DR |
| 01/07/2015 | Close Period Journal | | | 148.98 | 0.00 DR |
| 24/07/2015 | System Member Journals | | | 28.54 | 28.54 CR |
| 24/08/2015 | System Member Journals | | | 28.54 | 57.08 CR |

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As at 30 June 2016

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|------------------|---|-------|---------------|---------------|-----------------|
| 24/09/2015 | System Member Journals | | | 33.02 | 90.10 CR |
| 26/10/2015 | System Member Journals | | | 33.37 | 123.47 CR |
| 24/12/2015 | System Member Journals | | | 33.37 | 156.84 CR |
| 25/01/2016 | System Member Journals | | | 33.37 | 190.21 CR |
| 24/02/2016 | System Member Journals | | | 33.37 | 223.58 CR |
| 24/03/2016 | System Member Journals | | | 33.37 | 256.95 CR |
| 26/04/2016 | System Member Journals | | | 33.37 | 290.32 CR |
| 24/05/2016 | System Member Journals | | | 33.37 | 323.69 CR |
| 24/06/2016 | System Member Journals | | | 33.37 | 357.06 CR |
| 30/06/2016 | Create Entries - Income Tax Expense Allocation - 30/06/2016 | | 390.29 | | 33.23 DR |
| | | | 390.29 | 506.04 | 33.23 DR |

Contributions Tax (53800)

(Contributions Tax) Chard, Justin - Accumulation (CHAJUS00001A)

| | | | | | |
|------------|----------------------|--|--|---------------|----------------|
| 01/07/2015 | Opening Balance | | | | 350.56 DR |
| 01/07/2015 | Close Period Journal | | | 350.56 | 0.00 DR |
| | | | | 350.56 | 0.00 DR |

Life Insurance Premiums (53920)

(Life Insurance Premiums) Chard, Justin - Accumulation (CHAJUS00001A)

| | | | | | |
|------------|------------------------|--|-----------------|-----------------|--------------------|
| 01/07/2015 | Opening Balance | | | | 2,242.50 DR |
| 01/07/2015 | Close Period Journal | | | 2,242.50 | 0.00 DR |
| 24/07/2015 | System Member Journals | | 190.27 | | 190.27 DR |
| 24/08/2015 | System Member Journals | | 190.27 | | 380.54 DR |
| 24/09/2015 | System Member Journals | | 220.10 | | 600.64 DR |
| 26/10/2015 | System Member Journals | | 222.46 | | 823.10 DR |
| 24/12/2015 | System Member Journals | | 222.46 | | 1,045.56 DR |
| 25/01/2016 | System Member Journals | | 222.46 | | 1,268.02 DR |
| 24/02/2016 | System Member Journals | | 222.46 | | 1,490.48 DR |
| 24/03/2016 | System Member Journals | | 222.46 | | 1,712.94 DR |
| 26/04/2016 | System Member Journals | | 222.46 | | 1,935.40 DR |
| 24/05/2016 | System Member Journals | | 222.46 | | 2,157.86 DR |
| 24/06/2016 | System Member Journals | | 222.46 | | 2,380.32 DR |
| | | | 2,380.32 | 2,242.50 | 2,380.32 DR |

Bank Accounts (60400)

Chard Superannuation Fund (MBL962433447)

| | | | | | |
|------------|------------------------------|--|--------|--------|---------------|
| 01/07/2015 | Opening Balance | | | | 294,628.92 DR |
| 24/07/2015 | ONEPATH LIFE LTD 93151220B | | | 190.27 | 294,438.65 DR |
| 31/07/2015 | MACQUARIE CMA INTEREST PAID* | | 475.42 | | 294,914.07 DR |
| 24/08/2015 | ONEPATH LIFE LTD 93151220B | | | 190.27 | 294,723.80 DR |
| 31/08/2015 | MACQUARIE CMA INTEREST PAID* | | 475.81 | | 295,199.61 DR |
| 24/09/2015 | ONEPATH LIFE LTD 93151220B | | | 220.10 | 294,979.51 DR |
| 30/09/2015 | MACQUARIE CMA INTEREST PAID* | | 460.99 | | 295,440.50 DR |
| 26/10/2015 | ONEPATH LIFE LTD 93151220B | | | 222.46 | 295,218.04 DR |
| 30/10/2015 | MACQUARIE CMA INTEREST PAID* | | 476.71 | | 295,694.75 DR |
| 30/11/2015 | MACQUARIE CMA INTEREST PAID* | | 461.74 | | 296,156.49 DR |
| 24/12/2015 | ONEPATH LIFE LTD 93151220B | | | 222.46 | 295,934.03 DR |
| 31/12/2015 | MACQUARIE CMA INTEREST PAID* | | 477.86 | | 296,411.89 DR |

Chard Superannuation Fund

General Ledger

As at 30 June 2016

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|--|-------|-----------------|-----------------|----------------------|
| 25/01/2016 | ONEPATH LIFE LTD 931512208 | | | 222.46 | 296,189.43 DR |
| 29/01/2016 | MACQUARIE CMA INTEREST PAID* | | 476.96 | | 296,666.39 DR |
| 24/02/2016 | ONEPATH LIFE LTD 93151220B | | | 222.46 | 296,443.93 DR |
| 29/02/2016 | MACQUARIE CMA INTEREST PAID* | | 446.54 | | 296,890.47 DR |
| 24/03/2016 | ONEPATH LIFE LTD 93151220B | | | 222.46 | 296,668.01 DR |
| 31/03/2016 | MACQUARIE CMA INTEREST PAID* | | 477.66 | | 297,145.67 DR |
| 26/04/2016 | ONEPATH LIFE LTD 93151220B | | | 222.46 | 296,923.21 DR |
| 29/04/2016 | MACQUARIE CMA INTEREST PAID* | | 462.76 | | 297,385.97 DR |
| 24/05/2016 | ONEPATH LIFE LTD 93151220B | | | 222.46 | 297,163.51 DR |
| 31/05/2016 | MACQUARIE CMA INTEREST PAID* | | 423.71 | | 297,587.22 DR |
| 24/06/2016 | ONEPATH LIFE LTD 93151220B | | | 222.46 | 297,364.76 DR |
| 30/06/2016 | MACQUARIE CMA INTEREST PAID* | | 402.49 | | 297,767.25 DR |
| | | | 5,518.65 | 2,380.32 | 297,767.25 DR |
| Formation Expenses (64000) | | | | | |
| <u>Formation Expenses (64000)</u> | | | | | |
| 01/07/2015 | Opening Balance | | | | 3,400.00 DR |
| | | | | | 3,400.00 DR |
| Income Tax Payable/Refundable (85000) | | | | | |
| <u>Income Tax Payable/Refundable (85000)</u> | | | | | |
| 01/07/2015 | Opening Balance | | | | 2,641.05 CR |
| 30/06/2016 | Create Entries - Income Tax Expense - 30/06/2016 | | | 470.70 | 3,111.75 CR |
| | | | | 470.70 | 3,111.75 CR |
| Total Debits: | 26,246.99 | | | | |
| Total Credits: | 26,246.99 | | | | |