

Liquid Superannuation Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Li, Nian - Accumulation (LINIAN00001A)</u>					
08/08/2019	ATO			500.00	500.00 CR
				500.00	500.00 CR
<u>(Contributions) Qu, Ying - Accumulation (QUYING00001A)</u>					
12/09/2019	ATO			500.00	500.00 CR
				500.00	500.00 CR
Property Income (28000)					
<u>40 Mondous Court, Berwick (40mon)</u>					
30/07/2019	Hocking Stuart Be Rent Qu Ying			1,474.02	1,474.02 CR
27/08/2019	Hocking Stuart Be Rent Qu Ying			1,270.67	2,744.69 CR
24/09/2019	Hocking Stuart Be Rent Qu Ying			1,491.02	4,235.71 CR
29/10/2019	Hocking Stuart Be Rent Qu Ying			1,304.51	5,540.22 CR
19/11/2019	Hocking Stuart Be Rent Qu Ying			720.46	6,260.68 CR
17/12/2019	Hocking Stuart Be Rent Qu Ying			1,417.81	7,678.49 CR
14/01/2020	Hocking Stuart Be Rent Qu Ying			1,395.81	9,074.30 CR
11/02/2020	Hocking Stuart Be Rent Qu Ying			1,516.81	10,591.11 CR
05/03/2020	Hocking Stuart Be Rent Qu Ying			1,106.46	11,697.57 CR
07/04/2020	Hocking Stuart Be Rent Qu Ying			1,519.56	13,217.13 CR
28/04/2020	Hocking Stuart Be Rent Qu Ying			1,120.46	14,337.59 CR
30/04/2020	Hocking Stuart Be Rent Qu Ying			1,516.81	15,854.40 CR
25/06/2020	Hocking Stuart Be Rent Qu Ying			1,516.81	17,371.21 CR
				17,371.21	17,371.21 CR
<u>8/7-9 Futura Road, Keysborough (8/7-9)</u>					
29/08/2019	Steven see me			1,250.00	1,250.00 CR
06/09/2019	Steven lock			1,250.00	2,500.00 CR
13/09/2019	Steven			1,250.00	3,750.00 CR
23/09/2019	Steven			1,250.00	5,000.00 CR
30/09/2019	Steven Pay Back			1,250.00	6,250.00 CR
04/10/2019	Steven Pay Back			1,250.00	7,500.00 CR
14/10/2019	Steven Pay Back			1,250.00	8,750.00 CR
21/10/2019	Steven			1,250.00	10,000.00 CR
28/10/2019	Steven			1,250.00	11,250.00 CR
04/11/2019	Steven			1,250.00	12,500.00 CR
11/11/2019	JRW Property Inter Rent Payment			1,973.39	14,473.39 CR
11/11/2019	Steven			1,250.00	15,723.39 CR
18/11/2019	Steven			1,250.00	16,973.39 CR
25/11/2019	Steven			1,250.00	18,223.39 CR
02/12/2019	Steven			1,250.00	19,473.39 CR
02/12/2019	Steven			1,250.00	20,723.39 CR
03/12/2019	JRW Property Inter Rent Payment			441.78	21,165.17 CR
16/12/2019	Steven			1,250.00	22,415.17 CR
23/12/2019	Steven			1,250.00	23,665.17 CR
30/12/2019	Steven			1,250.00	24,915.17 CR
06/01/2020	Steven			1,250.00	26,165.17 CR
16/01/2020	Steven			1,250.00	27,415.17 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
17/01/2020	JRW Property Inter Rent Payment			1,091.85	28,507.02 CR
03/02/2020	Steven			1,250.00	29,757.02 CR
04/02/2020	JRW Property Inter Rent Payment			1,175.00	30,932.02 CR
17/02/2020	Steven			1,250.00	32,182.02 CR
26/02/2020	Steven			1,250.00	33,432.02 CR
13/03/2020	Steven			1,250.00	34,682.02 CR
01/05/2020	JRW Property Inter Rent Payment			1,189.33	35,871.35 CR
04/05/2020	JRW Property Inter Rent Payment			2,100.66	37,972.01 CR
03/06/2020	JRW Property Inter Rent Payment			159.80	38,131.81 CR
				38,131.81	38,131.81 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
22/08/2019	Cheque 000034		3,454.00		3,454.00 DR
			3,454.00		3,454.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2020	Supervisory levy		259.00		259.00 DR
			259.00		259.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
26/02/2020	Cheque 000035		267.00		267.00 DR
			267.00		267.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2019	Account Fee		10.00		10.00 DR
01/08/2019	Account Fee		10.00		20.00 DR
01/09/2019	Account Fee		10.00		30.00 DR
01/10/2019	Account Fee		10.00		40.00 DR
01/11/2019	Account Fee		10.00		50.00 DR
01/12/2019	Account Fee		10.00		60.00 DR
01/01/2020	Account Fee		10.00		70.00 DR
01/02/2020	Account Fee		10.00		80.00 DR
01/03/2020	Account Fee		10.00		90.00 DR
01/04/2020	Account Fee		10.00		100.00 DR
01/05/2020	Account Fee		10.00		110.00 DR
01/06/2020	Account 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>					
01/07/2019	General Interest Charge		940.57		940.57 DR
			940.57		940.57 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
02/04/2020	Transfer to other bank CommBank app 590		2,493.90		2,493.90 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2020	Pension		11,906.10		14,400.00 DR
			14,400.00		14,400.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
07/08/2019	Create Entries - Income Tax Expense - 07/08/2019		6.22		6.22 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		5,123.18		5,129.40 DR
			5,129.40		5,129.40 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
07/08/2019	Create Entries - Profit/Loss Allocation - 07/08/2019		164.61		164.61 DR
07/08/2019	Create Entries - Profit/Loss Allocation - 07/08/2019		348.84		513.45 DR
07/08/2019	Create Entries - Income Tax Expense Allocation - 07/08/2019			6.22	507.23 DR
08/08/2019	System Member Journals		500.00		1,007.23 DR
12/09/2019	System Member Journals		500.00		1,507.23 DR
02/04/2020	System Member Journals			2,493.90	986.67 CR
30/06/2020	System Member Journals			11,906.10	12,892.77 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		15,993.67		3,100.90 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		14.98		3,115.88 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		33,940.35		37,056.23 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			5,123.18	31,933.05 DR
			51,462.45	19,529.40	31,933.05 DR
Opening Balance (50010)					
<u>(Opening Balance) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2019	Opening Balance				609,063.36 CR
01/07/2019	Close Period Journal		609,063.36		0.00 DR
			609,063.36		0.00 DR
<u>(Opening Balance) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
01/07/2019	Close Period Journal			575,750.94	575,750.94 CR
				575,750.94	575,750.94 CR
<u>(Opening Balance) Qu, Ying - Accumulation (QUYING00001A)</u>					
01/07/2019	Opening Balance				1,191,727.00 CR
01/07/2019	Close Period Journal			28,372.85	1,220,099.85 CR
				28,372.85	1,220,099.85 CR
Contributions (52420)					
<u>(Contributions) Li, Nian - Accumulation (LINIAN00001A)</u>					
08/08/2019	System Member Journals			500.00	500.00 CR
				500.00	500.00 CR
<u>(Contributions) Qu, Ying - Accumulation (QUYING00001A)</u>					
12/09/2019	System Member Journals			500.00	500.00 CR
				500.00	500.00 CR
Share of Profit/(Loss) (53100)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
01/07/2019	Opening Balance				16,687.58 CR
01/07/2019	Close Period Journal		16,687.58		0.00 DR
07/08/2019	Create Entries - Profit/Loss Allocation - 07/08/2019			164.61	164.61 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			15,993.67	16,158.28 CR
			16,687.58	16,158.28	16,158.28 CR
<u>(Share of Profit/(Loss)) Li, Nian - Pension (Account Based Pension 2) (LINIAN00004P)</u>					
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			14.98	14.98 CR
				14.98	14.98 CR
<u>(Share of Profit/(Loss)) Qu, Ying - Accumulation (QUYING00001A)</u>					
01/07/2019	Opening Balance				33,365.15 CR
01/07/2019	Close Period Journal		33,365.15		0.00 DR
07/08/2019	Create Entries - Profit/Loss Allocation - 07/08/2019			348.84	348.84 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			33,940.35	34,289.19 CR
			33,365.15	34,289.19	34,289.19 CR
Income Tax (53330)					
<u>(Income Tax) Qu, Ying - Accumulation (QUYING00001A)</u>					
01/07/2019	Opening Balance				4,992.30 DR
01/07/2019	Close Period Journal			4,992.30	0.00 DR
07/08/2019	Create Entries - Income Tax Expense Allocation - 07/08/2019		6.22		6.22 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		5,123.18		5,129.40 DR
			5,129.40	4,992.30	5,129.40 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
01/07/2019	Opening Balance				50,000.00 DR
01/07/2019	Close Period Journal			50,000.00	0.00 DR
02/04/2020	System Member Journals		2,493.90		2,493.90 DR
30/06/2020	System Member Journals		11,906.10		14,400.00 DR
			14,400.00	50,000.00	14,400.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Li, Nian - Pension (Account Based Pension) (LINIAN00002P)</u>					
01/07/2019	Opening Balance				609,063.36 CR
01/07/2019	Close Period Journal		609,063.36		0.00 DR
			609,063.36		0.00 DR
<u>(Internal Transfers In) Li, Nian - Pension (Account Based Pension 2) (LINIAN00004P)</u>					
08/08/2019	New Pension Member			500.00	500.00 CR
				500.00	500.00 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Li, Nian - Accumulation (LINIAN00001A)</u>					
01/07/2019	Opening Balance				609,063.36 DR
01/07/2019	Close Period Journal			609,063.36	0.00 DR
08/08/2019	New Pension Member		500.00		500.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			500.00	609,063.36	500.00 DR
Bank Account (60400)					
<u>CBA#5973 (CBA10185973)</u>					
01/07/2019	Opening Balance				228,993.04 DR
01/07/2019	Account Fee			10.00	228,983.04 DR
30/07/2019	Hocking Stuart Be Rent Qu Ying		1,474.02		230,457.06 DR
01/08/2019	Account Fee			10.00	230,447.06 DR
08/08/2019	ATO		500.00		230,947.06 DR
22/08/2019	Cheque 000034			3,454.00	227,493.06 DR
27/08/2019	Hocking Stuart Be Rent Qu Ying		1,270.67		228,763.73 DR
29/08/2019	Steven see me		1,250.00		230,013.73 DR
01/09/2019	Account Fee			10.00	230,003.73 DR
06/09/2019	Steven lock		1,250.00		231,253.73 DR
12/09/2019	ATO		500.00		231,753.73 DR
13/09/2019	Steven		1,250.00		233,003.73 DR
23/09/2019	Steven		1,250.00		234,253.73 DR
24/09/2019	Hocking Stuart Be Rent Qu Ying		1,491.02		235,744.75 DR
30/09/2019	Steven Pay Back		1,250.00		236,994.75 DR
01/10/2019	Account Fee			10.00	236,984.75 DR
04/10/2019	Steven Pay Back		1,250.00		238,234.75 DR
14/10/2019	Steven Pay Back		1,250.00		239,484.75 DR
21/10/2019	Steven		1,250.00		240,734.75 DR
28/10/2019	Steven		1,250.00		241,984.75 DR
29/10/2019	Hocking Stuart Be Rent Qu Ying		1,304.51		243,289.26 DR
01/11/2019	Account Fee			10.00	243,279.26 DR
04/11/2019	Steven		1,250.00		244,529.26 DR
11/11/2019	JRW Property Inter Rent Payment		1,973.39		246,502.65 DR
11/11/2019	Steven		1,250.00		247,752.65 DR
18/11/2019	Steven		1,250.00		249,002.65 DR
19/11/2019	Hocking Stuart Be Rent Qu Ying		720.46		249,723.11 DR
25/11/2019	Steven		1,250.00		250,973.11 DR
01/12/2019	Account Fee			10.00	250,963.11 DR
02/12/2019	Steven		1,250.00		252,213.11 DR
02/12/2019	Steven		1,250.00		253,463.11 DR
03/12/2019	JRW Property Inter Rent Payment		441.78		253,904.89 DR
16/12/2019	Steven		1,250.00		255,154.89 DR
17/12/2019	Hocking Stuart Be Rent Qu Ying		1,417.81		256,572.70 DR
23/12/2019	Steven		1,250.00		257,822.70 DR
30/12/2019	Steven		1,250.00		259,072.70 DR
01/01/2020	Account Fee			10.00	259,062.70 DR
06/01/2020	Steven		1,250.00		260,312.70 DR
14/01/2020	Hocking Stuart Be Rent Qu Ying		1,395.81		261,708.51 DR
16/01/2020	Steven		1,250.00		262,958.51 DR
17/01/2020	JRW Property Inter Rent Payment		1,091.85		264,050.36 DR
01/02/2020	Account Fee			10.00	264,040.36 DR
03/02/2020	Steven		1,250.00		265,290.36 DR
04/02/2020	JRW Property Inter Rent Payment		1,175.00		266,465.36 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
11/02/2020	Hocking Stuart Be Rent Qu Ying		1,516.81		267,982.17 DR
17/02/2020	Steven		1,250.00		269,232.17 DR
26/02/2020	Cheque 000035			267.00	268,965.17 DR
26/02/2020	Steven		1,250.00		270,215.17 DR
01/03/2020	Account Fee			10.00	270,205.17 DR
05/03/2020	Hocking Stuart Be Rent Qu Ying		1,106.46		271,311.63 DR
13/03/2020	Steven		1,250.00		272,561.63 DR
01/04/2020	Account Fee			10.00	272,551.63 DR
02/04/2020	Transfer to other bank CommBank app 590			2,493.90	270,057.73 DR
07/04/2020	Hocking Stuart Be Rent Qu Ying		1,519.56		271,577.29 DR
28/04/2020	Hocking Stuart Be Rent Qu Ying		1,120.46		272,697.75 DR
30/04/2020	Hocking Stuart Be Rent Qu Ying		1,516.81		274,214.56 DR
01/05/2020	Account Fee			10.00	274,204.56 DR
01/05/2020	JRW Property Inter Rent Payment		1,189.33		275,393.89 DR
04/05/2020	JRW Property Inter Rent Payment		2,100.66		277,494.55 DR
01/06/2020	Account Fee			10.00	277,484.55 DR
03/06/2020	JRW Property Inter Rent Payment		159.80		277,644.35 DR
25/06/2020	Hocking Stuart Be Rent Qu Ying		1,516.81		279,161.16 DR
			56,503.02	6,334.90	279,161.16 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>40 Mondous Court, Berwick (40mon)</u>					
01/07/2019	Opening Balance				620,000.00 DR
			0.00		620,000.00 DR
Real Estate Properties (Non - Residential) (77250)					
<u>8/7-9 Futura Road, Keysborough (8/7-9)</u>					
01/07/2019	Opening Balance				970,000.00 DR
			0.00		970,000.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				4,992.25 CR
07/08/2019	Create Entries - Income Tax Expense - 07/08/2019			6.22	4,998.47 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			5,123.18	10,121.65 CR
				5,129.40	10,121.65 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2019	General Interest Charge			940.57	940.57 CR
30/06/2020	Pension			11,906.10	12,846.67 CR
30/06/2020	Supervisory levy			259.00	13,105.67 CR
				13,105.67	13,105.67 CR
Security Deposit Rental Keysborough (88010)					
<u>Security Deposit Rental Keysborough (88010)</u>					
01/07/2019	Opening Balance				18,150.00 CR
					18,150.00 CR

Total Debits: 1,420,744.29

Total Credits: 1,420,744.29