

QM SUPER FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Lam, Minh Hoa - Accumulation (LAMMIN00001A)</u>					
30/06/2019	total 18/19 ML Super			24,996.00	24,996.00 CR
30/06/2019	SPLIT HALF OF NON-CONCESSIONAL TO MINH HOA LAM			24,384.84	49,380.84 CR
				49,380.84	49,380.84 CR
<u>(Contributions) Tran, Quyen Dieu - Accumulation (TRAQUY00002A)</u>					
14/01/2019	difference, posted to personal contribution			37,663.77	37,663.77 CR
14/01/2019	Other cost base as per client's worksheet			941.91	38,605.68 CR
14/01/2019	Loan application fee per client's worksheet			10,164.00	48,769.68 CR
30/06/2019	total 18/19 employer contribution from Brenco			16,195.83	64,965.51 CR
30/06/2019	Salary sacrifice Quyen Tran			12,456.90	77,422.41 CR
30/06/2019	SPLIT HALF OF NON-CONCESSIONAL TO MINH HOA LAM		24,384.84		53,037.57 CR
			24,384.84	77,422.41	53,037.57 CR
Interest Received (25000)					
<u>THE TRUSTEE QM SUPER FUND (CBA10938558)</u>					
30/06/2019	total FY18/19 interest received			1,207.45	1,207.45 CR
				1,207.45	1,207.45 CR
Interest Received ATO General Interest Charge (25100)					
<u>Interest Received ATO General Interest Charge (25100)</u>					
11/06/2019	2018 Tax refund			5.65	5.65 CR
				5.65	5.65 CR
Property Income (28000)					
<u>75 Bridge Mall, Ballarat Central VIC, Australia (00002)</u>					
14/01/2019	rent allowed by vendor			2,732.15	2,732.15 CR
30/06/2019	Total rental received 75 bridge mall as per rental statement			26,950.81	29,682.96 CR
30/06/2019	Total rental received 75 bridge mall as per rental statement			606.83	30,289.79 CR
				30,289.79	30,289.79 CR
<u>64 Clear River Boulevard, Ashmore QLD, Australia (64CLEAR)</u>					
30/06/2019	18/19 net rent for 62 Clear River Boulevarde			21,983.75	21,983.75 CR
30/06/2019	water as per client's worksheet			2,320.79	24,304.54 CR
30/06/2019	Electrical repairs			165.00	24,469.54 CR
30/06/2019	GST on fees			178.36	24,647.90 CR
30/06/2019	Commission on rental			1,783.60	26,431.50 CR
				26,431.50	26,431.50 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2019	Prepare QM Super Fund Tax Return and Audit 30/6/18		2,142.25		2,142.25 DR
			2,142.25		2,142.25 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
06/09/2018	ASIC		53.00		53.00 DR
17/10/2018	ASIC		263.00		316.00 DR
			316.00		316.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
11/06/2019	2018 Tax refund		259.00		259.00 DR
			259.00		259.00 DR
Borrowing Cost (32800)					
<u>Borrowing Cost (32800)</u>					
30/06/2019	Amortisation for Borrowing cost, (12099.45/5)*(132days/365)		875.14		875.14 DR
			875.14		875.14 DR
Investment Expenses (37500)					
<u>75 Bridge Mall Ballarat (00002)</u>					
30/06/2019	75 bridge mall rental expense		380.00		380.00 DR
30/06/2019	75 bridge mall rental expense		136.36		516.36 DR
30/06/2019	75 bridge mall rental expense		1,347.54		1,863.90 DR
			1,863.90		1,863.90 DR
<u>64 Clear River Boulevard, Ashmore QLD, Australia (64CLEAR)</u>					
21/08/2018	council rate		898.72		898.72 DR
27/09/2018	Insurance 62 Clear River Boulevard, Ashmore		1,218.64		2,117.36 DR
14/02/2019	council rate		898.72		3,016.08 DR
30/06/2019	water as per client's worksheet		2,320.79		5,336.87 DR
30/06/2019	Electrical repairs		165.00		5,501.87 DR
30/06/2019	GST on fees		178.36		5,680.23 DR
30/06/2019	Commission on rental		1,783.60		7,463.83 DR
			7,463.83		7,463.83 DR
Interest Paid (37900)					
<u>Interest Paid (37900)</u>					
30/06/2019	X Change total interest for 19/20		9,786.94		9,786.94 DR
30/06/2019	total interest 19/20 62 clear river		25,544.73		35,331.67 DR
			35,331.67		35,331.67 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
14/01/2019	System Member Journals		37,663.77		37,663.77 DR
14/01/2019	System Member Journals		10,164.00		47,827.77 DR
14/01/2019	System Member Journals		941.91		48,769.68 DR
30/06/2019	System Member Journals		21,246.60		70,016.28 DR
30/06/2019	System Member Journals		13,766.46		83,782.74 DR
30/06/2019	System Member Journals		10,588.36		94,371.10 DR
30/06/2019	rounding, 9 cents difference			0.09	94,371.01 DR
30/06/2019	ADJUST loan bal for 62 clear river			0.16	94,370.85 DR
30/06/2019	System Member Journals		24,384.84		118,755.69 DR
30/06/2019	System Member Journals			24,384.84	94,370.85 DR
			118,755.94	24,385.09	94,370.85 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Opening Balance (50010)					
<u>(Opening Balance) Lam, Minh Hoa - Accumulation (LAMMIN00001A)</u>					
01/07/2018	Opening Balance				107,508.00 CR
01/07/2018	Close Period Journal			25,263.85	132,771.85 CR
				25,263.85	132,771.85 CR
<u>(Opening Balance) Tran, Quyen Dieu - Accumulation (TRAQUY00002A)</u>					
01/07/2018	Opening Balance				229,375.00 CR
01/07/2018	Close Period Journal			26,054.45	255,429.45 CR
				26,054.45	255,429.45 CR
Contributions (52420)					
<u>(Contributions) Lam, Minh Hoa - Accumulation (LAMMIN00001A)</u>					
01/07/2018	Opening Balance				24,785.00 CR
01/07/2018	Close Period Journal		24,785.00		0.00 DR
30/06/2019	System Member Journals			24,996.00	24,996.00 CR
30/06/2019	System Member Journals			24,384.84	49,380.84 CR
			24,785.00	49,380.84	49,380.84 CR
<u>(Contributions) Tran, Quyen Dieu - Accumulation (TRAQUY00002A)</u>					
01/07/2018	Opening Balance				21,044.00 CR
01/07/2018	Close Period Journal		21,044.00		0.00 DR
14/01/2019	System Member Journals			37,663.77	37,663.77 CR
14/01/2019	System Member Journals			10,164.00	47,827.77 CR
14/01/2019	System Member Journals			941.91	48,769.68 CR
30/06/2019	System Member Journals			16,195.83	64,965.51 CR
30/06/2019	System Member Journals			12,456.90	77,422.41 CR
30/06/2019	System Member Journals		24,384.84		53,037.57 CR
			45,428.84	77,422.41	53,037.57 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Lam, Minh Hoa - Accumulation (LAMMIN00001A)</u>					
01/07/2018	Opening Balance				4,625.19 CR
01/07/2018	Close Period Journal		4,625.19		0.00 DR
			4,625.19		0.00 DR
<u>(Share of Profit/(Loss)) Tran, Quyen Dieu - Accumulation (TRAQUY00002A)</u>					
01/07/2018	Opening Balance				8,894.81 CR
01/07/2018	Close Period Journal		8,894.81		0.00 DR
			8,894.81		0.00 DR
Income Tax (53330)					
<u>(Income Tax) Lam, Minh Hoa - Accumulation (LAMMIN00001A)</u>					
01/07/2018	Opening Balance				395.59 DR
01/07/2018	Close Period Journal			395.59	0.00 DR
				395.59	0.00 DR
<u>(Income Tax) Tran, Quyen Dieu - Accumulation (TRAQUY00002A)</u>					
01/07/2018	Opening Balance				760.76 DR
01/07/2018	Close Period Journal			760.76	0.00 DR
				760.76	0.00 DR

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Contributions Tax (53800)					
<u>(Contributions Tax) Lam, Minh Hoa - Accumulation (LAMMIN00001A)</u>					
01/07/2018	Opening Balance				3,717.75 DR
01/07/2018	Close Period Journal			3,717.75	0.00 DR
30/06/2019	System Member Journals		3,749.40		3,749.40 DR
			3,749.40	3,717.75	3,749.40 DR
<u>(Contributions Tax) Tran, Quyen Dieu - Accumulation (TRAQUY00002A)</u>					
01/07/2018	Opening Balance				3,123.60 DR
01/07/2018	Close Period Journal			3,123.60	0.00 DR
30/06/2019	System Member Journals		2,429.37		2,429.37 DR
30/06/2019	System Member Journals		1,868.54		4,297.91 DR
			4,297.91	3,123.60	4,297.91 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Lam, Minh Hoa - Accumulation (LAMMIN00001A)</u>					
01/07/2018	Opening Balance				33.00 DR
01/07/2018	Close Period Journal			33.00	0.00 DR
				33.00	0.00 DR
Bank Accounts (60400)					
<u>THE TRUSTEE QM SUPER FUND (CBA10938558)</u>					
01/07/2018	Opening Balance				263,223.00 DR
02/07/2018	18/19 Toal Loan Repayment 62 Clear River Boulevarde, Ashmore			30,401.26	232,821.74 DR
30/07/2018	2018 PAYGI Q4			4,305.00	228,516.74 DR
21/08/2018	council rate			898.72	227,618.02 DR
06/09/2018	ASIC			53.00	227,565.02 DR
27/09/2018	Insurance 62 Clear River Boulevarde, Ashmore			1,218.64	226,346.38 DR
17/10/2018	ASIC			263.00	226,083.38 DR
29/10/2018	2019 PAYGI Q1			1,796.00	224,287.38 DR
16/11/2018	deposit for 75 Bridge mall			82,500.00	141,787.38 DR
12/12/2018	75 Bridge Valuation			1,320.00	140,467.38 DR
17/12/2018	loan application fee			1,040.00	139,427.38 DR
11/01/2019	75 Bridge Mall, Settlement			190,000.00	50,572.62 CR
14/02/2019	council rate			898.72	51,471.34 CR
18/02/2019	Bridge Mall Loan Establishment Fee			3,080.00	54,551.34 CR
25/02/2019	PAYGI Q2			1,796.00	56,347.34 CR
20/03/2019	75 Bridge Mall Solicitors Fee- Margaret extra cost			330.00	56,677.34 CR
09/04/2019	75 Bridge Mall Loan Establishment fee Refund		2,095.00		54,582.34 CR
26/04/2019	PAYGI Q3			1,796.00	56,378.34 CR
26/04/2019	Loan repayment for 75 Bridge Mall, BA			3,703.16	60,081.50 CR
20/05/2019	Loan repayment for 75 Bridge Mall, BA			3,703.16	63,784.66 CR
11/06/2019	2018 Tax refund		3,498.73		60,285.93 CR
20/06/2019	Loan repayment for 75 Bridge Mall, BA			3,703.16	63,989.09 CR
30/06/2019	total FY18/19 interest received		1,207.45		62,781.64 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	total 18/19 ML Super		24,996.00		37,785.64 CR
30/06/2019	18/19 net rent for 62 Clear River Boulevard		21,983.75		15,801.89 CR
30/06/2019	total 18/19 employer contribution from Brenco		16,195.83		393.94 DR
30/06/2019	Salary sacrifice Quyen Tran		12,456.90		12,850.84 DR
30/06/2019	Prepare QM Super Fund Tax Return and Audit 30/6/18			2,299.00	10,551.84 DR
30/06/2019	rounding, 9 cents difference		0.09		10,551.93 DR
30/06/2019	Total rental received 75 bridge mall as per rental statement		30,252.72		40,804.65 DR
30/06/2019	75 bridge mall rental expense			2,050.29	38,754.36 DR
			112,686.47	337,155.11	38,754.36 DR

Capitalised Borrowing Expense (60500)

Capitalised Borrowing Expense (60500)

17/12/2018	loan application fee		1,040.00		1,040.00 DR
14/01/2019	Loan application fee per client's worksheet		10,164.00		11,204.00 DR
18/02/2019	Bridge Mall Loan Establishment Fee		2,800.00		14,004.00 DR
09/04/2019	75 Bridge Mall Loan Establishment fee Refund			1,904.55	12,099.45 DR
			14,004.00	1,904.55	12,099.45 DR

Less: Amortisation of Borrowing expense (60501)

Less: Amortisation of Borrowing expense (60501)

30/06/2019	Amortisation for Borrowing cost, (12099.45/5)*(132days/365)			875.14	875.14 CR
				875.14	875.14 CR

Other Assets (65500)

Other Assets (65500)

01/07/2018	Opening Balance				1,440.00 DR
					1,440.00 DR

Sundry Debtors (68000)

Sundry Debtors (68000)

01/07/2018	Opening Balance				1,572.00 DR
					1,572.00 DR

Real Estate Properties (Australian - Non Residential) (77200)

64 Clear River Boulevard, Ashmore QLD, Australia (64CLEAR)

01/07/2018	Opening Balance				527,620.00 DR
		0.00			527,620.00 DR

Real Estate Properties (Australian - Non Residential) (77250)

75 Bridge Mall, Ballarat Central VIC, Australia (00002)

16/11/2018	deposit for 75 Bridge mall	1.00	82,500.00		82,500.00 DR
12/12/2018	75 Bridge Valuation		1,200.00		83,700.00 DR
11/01/2019	75 Bridge Mall, Settlement		190,000.00		273,700.00 DR
14/01/2019	rent allowed by vendor		3,005.37		276,705.37 DR
14/01/2019	difference, posted to personal contribution		37,663.77		314,369.14 DR
14/01/2019	Other cost base as per client's worksheet		706.71		315,075.85 DR
14/01/2019	Other cost base as per client's		164.53		315,240.38 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	worksheet				
20/03/2019	75 Bridge Mall Solicitors Fee- Margaret extra cost		300.00		315,540.38 DR
20/03/2019	Loan for 72 Bridge Mall, consists of stamp duty 44570, title office 2018, PEXA Fee 112.64 and solicitor fee 1468.5		511,830.86		827,371.24 DR
20/03/2019	Loan for 72 Bridge Mall, consists of stamp duty 44570, title office 2018, PEXA Fee 112.64 and solicitor fee 1468.5		44,570.00		871,941.24 DR
20/03/2019	Loan for 72 Bridge Mall, consists of stamp duty 44570, title office 2018, PEXA Fee 112.64 and solicitor fee 1468.5		2,018.00		873,959.24 DR
20/03/2019	Loan for 72 Bridge Mall, consists of stamp duty 44570, title office 2018, PEXA Fee 112.64 and solicitor fee 1468.5		112.64		874,071.88 DR
20/03/2019	Loan for 72 Bridge Mall, consists of stamp duty 44570, title office 2018, PEXA Fee 112.64 and solicitor fee 1468.5		1,335.00		875,406.88 DR
		1.00	875,406.88		875,406.88 DR

Shares in Listed Companies (Australian) (77600)King River Copper Limited - Option (KRC.AX)

01/07/2018	Opening Balance				4.00 DR
		0.00			4.00 DR

Six Sigma Metals Limited (SI6.AX)

01/07/2018	Opening Balance				5.00 DR
		0.00			5.00 DR

GST Payable/Refundable (84000)GST Payable/Refundable (84000)

12/12/2018	75 Bridge Valuation		120.00		120.00 DR
14/01/2019	rent allowed by vendor			273.22	153.22 CR
14/01/2019	Other cost base as per client's worksheet		70.67		82.55 CR
18/02/2019	Bridge Mall Loan Establishment Fee		280.00		197.45 DR
20/03/2019	75 Bridge Mall Solicitors Fee- Margaret extra cost		30.00		227.45 DR
20/03/2019	Loan for 72 Bridge Mall, consists of stamp duty 44570, title office 2018, PEXA Fee 112.64 and solicitor fee 1468.5		133.50		360.95 DR
09/04/2019	75 Bridge Mall Loan Establishment fee Refund			190.45	170.50 DR
30/06/2019	Total rental received 75 bridge mall as per rental statement			2,695.08	2,524.58 CR
30/06/2019	75 bridge mall rental expense		186.39		2,338.19 CR
30/06/2019	Prepare QM Super Fund Tax Return and Audit 30/6/18		156.75		2,181.44 CR
			977.31	3,158.75	2,181.44 CR

Income Tax Payable/Refundable (85000)Income Tax Payable/Refundable (85000)

01/07/2018	Opening Balance				3,752.30 DR
29/10/2018	2019 PAYGI Q1		1,796.00		5,548.30 DR
25/02/2019	PAYGI Q2		1,796.00		7,344.30 DR

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26/04/2019	PAYGI Q3		1,796.00		9,140.30 DR
11/06/2019	2018 Tax refund			3,752.08	5,388.22 DR
			5,388.00	3,752.08	5,388.22 DR
Investment Mortgage Loan (85500)					
<u>Limited Recourse Borrowing Arrangements (0001)</u>					
01/07/2018	Opening Balance				405,110.00 CR
02/07/2018	18/19 Toal Loan Repayment 62 Clear River Boulevarde, Ashmore		30,401.26		374,708.74 CR
30/06/2019	total interest 19/20 62 clear river			25,544.73	400,253.47 CR
30/06/2019	ADJUST loan bal for 62 clear river		0.16		400,253.31 CR
			30,401.42	25,544.73	400,253.31 CR
<u>XChange 126667 (0002)</u>					
20/03/2019	Loan for 72 Bridge Mall, consists of stamp duty 44570, title office 2018, PEXA Fee 112.64 and solicitor fee 1468.5			560,000.00	560,000.00 CR
26/04/2019	Loan repayment for 75 Bridge Mall, BA		3,703.16		556,296.84 CR
20/05/2019	Loan repayment for 75 Bridge Mall, BA		3,703.16		552,593.68 CR
20/06/2019	Loan repayment for 75 Bridge Mall, BA		3,703.16		548,890.52 CR
30/06/2019	X Change total interest for 19/20			9,786.94	558,677.46 CR
			11,109.48	569,786.94	558,677.46 CR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
01/07/2018	Opening Balance				4,305.00 CR
30/07/2018	2018 PAYGI Q4		4,305.00		0.00 DR
			4,305.00		0.00 DR
Total Debits:			1,337,452.28		
Total Credits:				1,337,452.28	