

MAC CORMACK SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Mac Cormack, Donald Robert - Accumulation (MACDON00002A)</u>					
23/08/2020	TFR FROM 021624697			1,000.00	1,000.00 CR
18/09/2020	TFR FROM 021624697			1,000.00	2,000.00 CR
11/10/2020	TFR FROM 021624697			1,000.00	3,000.00 CR
19/12/2020	TFR FROM 021624697			1,000.00	4,000.00 CR
30/01/2021	TFR FROM 021624697			1,000.00	5,000.00 CR
25/03/2021	TFR FROM 021624697			1,000.00	6,000.00 CR
30/06/2021	TFR FROM 021624697			10,000.00	16,000.00 CR
				16,000.00	16,000.00 CR
Interest Received (25000)					
<u>BOQ WebSavings A/c (BQL20838881)</u>					
31/07/2020	INTEREST PAYMENT SYSTEM GENERATED *			54.31	54.31 CR
31/08/2020	INTEREST PAYMENT SYSTEM GENERATED *			54.40	108.71 CR
30/09/2020	INTEREST PAYMENT SYSTEM GENERATED *			42.83	151.54 CR
31/10/2020	INTEREST PAYMENT SYSTEM GENERATED *			24.43	175.97 CR
30/11/2020	INTEREST PAYMENT SYSTEM GENERATED *			6.62	182.59 CR
31/12/2020	INTEREST PAYMENT SYSTEM GENERATED *			6.85	189.44 CR
31/01/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.86	196.30 CR
28/02/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.22	202.52 CR
31/03/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.90	209.42 CR
30/04/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.70	216.12 CR
31/05/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.74	222.86 CR
30/06/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.28	229.14 CR
				229.14	229.14 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
03/07/2020	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741		275.00		275.00 DR
11/10/2020	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741		275.00		550.00 DR
01/01/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741		275.00		825.00 DR
08/02/2021	Take up adj on issue of 2020FY final fee			572.00	253.00 DR
10/02/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741		176.00		429.00 DR
01/04/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741		275.00		704.00 DR
			1,276.00	572.00	704.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
24/12/2020	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741		220.00		220.00 DR
08/02/2021	Take up adj on issue of 2020FY final fee		176.00		396.00 DR
			396.00		396.00 DR

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ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
18/05/2021	BPAY TAX OFFICE PAYMENTS IB2-08706501 \$0.65 2020FY tax payment shortfall coded to creditors		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
08/02/2021	Take up adj on issue of 2020FY final fee		396.00		396.00 DR
			396.00		396.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
20/01/2021	PAY ANYONE TO Fred Worthley & Son 085483 049883596 - take up as part reimbursement for ASIC fee paid personally, balance is pension		55.00		55.00 DR
			55.00		55.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
31/07/2020	INTERNET PAY ANYONE FEE		0.65		0.65 DR
31/10/2020	INTERNET PAY ANYONE FEE		0.65		1.30 DR
31/12/2020	INTERNET PAY ANYONE FEE		0.65		1.95 DR
31/01/2021	INTERNET PAY ANYONE FEE		1.30		3.25 DR
28/02/2021	INTERNET PAY ANYONE FEE		0.65		3.90 DR
30/04/2021	INTERNET PAY ANYONE FEE		0.65		4.55 DR
			4.55		4.55 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Mac Cormack, Donald - Pension (Account Based Pension 5) (MACDON00032P)</u>					
20/01/2021	PAY ANYONE TO Fred Worthley & Son 085483 049883596 - take up as part reimbursement for ASIC fee paid personally, balance is pension		94.00		94.00 DR
18/05/2021	TFR TO ACCOUNT 020395062		9,920.00		10,014.00 DR
			10,014.00		10,014.00 DR
<u>(Pensions Paid) Mac Cormack, Faye - Pension (Account Based Pension) (MACFAY00002P)</u>					
18/05/2021	TFR TO ACCOUNT 020395062		80.00		80.00 DR
			80.00		80.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		2,162.25		2,162.25 DR
			2,162.25		2,162.25 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
23/08/2020	System Member Journals		850.00		850.00 DR
18/09/2020	System Member Journals		850.00		1,700.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
11/10/2020	System Member Journals		850.00		2,550.00 DR
19/12/2020	System Member Journals		850.00		3,400.00 DR
20/01/2021	System Member Journals			94.00	3,306.00 DR
30/01/2021	System Member Journals		850.00		4,156.00 DR
25/03/2021	System Member Journals		850.00		5,006.00 DR
30/04/2021	Profit/Loss Allocation - 30/04/2021			18.01	4,987.99 DR
30/04/2021	Profit/Loss Allocation - 30/04/2021			17.92	4,970.07 DR
30/04/2021	Profit/Loss Allocation - 30/04/2021			821.58	4,148.49 DR
18/05/2021	System Member Journals			9,920.00	5,771.51 CR
18/05/2021	System Member Journals			80.00	5,851.51 CR
30/06/2021	Profit/Loss Allocation - 30/06/2021			33.01	5,884.52 CR
30/06/2021	Profit/Loss Allocation - 30/06/2021			15.12	5,899.64 CR
30/06/2021	Profit/Loss Allocation - 30/06/2021			631.05	6,530.69 CR
30/06/2021	System Member Journals		8,500.00		1,969.31 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		20.58		1,989.89 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			69.05	1,920.84 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			0.25	1,920.59 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		237.75		2,158.34 DR
			13,858.33	11,699.99	2,158.34 DR

Opening Balance (50010)(Opening Balance) Mac Cormack, Donald Robert - Accumulation (MACDON00002A)

01/07/2020	Opening Balance				10,911.70 CR
01/07/2020	Close Period Journal		1,116.28		9,795.42 CR
			1,116.28		9,795.42 CR

(Opening Balance) Mac Cormack, Donald - Pension (Account Based Pension 3) (MACDON00004P)

01/07/2020	Opening Balance				144,267.00 CR
01/07/2020	Close Period Journal		144,267.00		0.00 DR
			144,267.00		0.00 DR

(Opening Balance) Mac Cormack, Donald - Pension (Account Based Pension 4) (MACDON00017P)

01/07/2020	Close Period Journal			145,514.92	145,514.92 CR
				145,514.92	145,514.92 CR

(Opening Balance) Mac Cormack, Faye - Pension (Account Based Pension) (MACFAY00002P)

01/07/2020	Opening Balance				3,587.07 CR
01/07/2020	Close Period Journal		201.74		3,385.33 CR
			201.74		3,385.33 CR

Contributions (52420)(Contributions) Mac Cormack, Donald Robert - Accumulation (MACDON00002A)

01/07/2020	Opening Balance				11,223.71 CR
01/07/2020	Close Period Journal		11,223.71		0.00 DR
23/08/2020	System Member Journals			1,000.00	1,000.00 CR
18/09/2020	System Member Journals			1,000.00	2,000.00 CR
11/10/2020	System Member Journals			1,000.00	3,000.00 CR
19/12/2020	System Member Journals			1,000.00	4,000.00 CR
30/01/2021	System Member Journals			1,000.00	5,000.00 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
25/03/2021	System Member Journals			1,000.00	6,000.00 CR
30/06/2021	System Member Journals			10,000.00	16,000.00 CR
			11,223.71	16,000.00	16,000.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Mac Cormack, Donald Robert - Accumulation (MACDON00002A)</u>					
01/07/2020	Opening Balance				7.64 DR
01/07/2020	Close Period Journal			7.64	0.00 DR
30/04/2021	Profit/Loss Allocation - 30/04/2021		18.01		18.01 DR
30/06/2021	Profit/Loss Allocation - 30/06/2021		33.01		51.02 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			20.58	30.44 DR
			51.02	28.22	30.44 DR
<u>(Share of Profit/(Loss)) Mac Cormack, Donald - Pension (Account Based Pension 4) (MACDON00017P)</u>					
01/07/2020	Opening Balance				943.78 DR
01/07/2020	Close Period Journal			943.78	0.00 DR
				943.78	0.00 DR
<u>(Share of Profit/(Loss)) Mac Cormack, Donald - Pension (Account Based Pension 5) (MACDON00032P)</u>					
30/04/2021	Profit/Loss Allocation - 30/04/2021		821.58		821.58 DR
30/06/2021	Profit/Loss Allocation - 30/06/2021		631.05		1,452.63 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		69.05		1,521.68 DR
			1,521.68		1,521.68 DR
<u>(Share of Profit/(Loss)) Mac Cormack, Faye - Pension (Account Based Pension) (MACFAY00002P)</u>					
01/07/2020	Opening Balance				21.74 DR
01/07/2020	Close Period Journal			21.74	0.00 DR
30/04/2021	Profit/Loss Allocation - 30/04/2021		17.92		17.92 DR
30/06/2021	Profit/Loss Allocation - 30/06/2021		15.12		33.04 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		0.25		33.29 DR
			33.29	21.74	33.29 DR
Income Tax (53330)					
<u>(Income Tax) Mac Cormack, Donald Robert - Accumulation (MACDON00002A)</u>					
01/07/2020	Opening Balance				262.91 CR
01/07/2020	Close Period Journal		262.91		0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			237.75	237.75 CR
			262.91	237.75	237.75 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Mac Cormack, Donald Robert - Accumulation (MACDON00002A)</u>					
01/07/2020	Opening Balance				1,683.56 DR
01/07/2020	Close Period Journal			1,683.56	0.00 DR
23/08/2020	System Member Journals		150.00		150.00 DR
18/09/2020	System Member Journals		150.00		300.00 DR
11/10/2020	System Member Journals		150.00		450.00 DR
19/12/2020	System Member Journals		150.00		600.00 DR
30/01/2021	System Member Journals		150.00		750.00 DR
25/03/2021	System Member Journals		150.00		900.00 DR
30/06/2021	System Member Journals		1,500.00		2,400.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			2,400.00	1,683.56	2,400.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Mac Cormack, Donald - Pension (Account Based Pension 4) (MACDON00017P)</u>					
01/07/2020	Opening Balance				8,720.00 DR
01/07/2020	Close Period Journal			8,720.00	0.00 DR
				8,720.00	0.00 DR
<u>(Pensions Paid) Mac Cormack, Donald - Pension (Account Based Pension 5) (MACDON00032P)</u>					
20/01/2021	System Member Journals		94.00		94.00 DR
18/05/2021	System Member Journals		9,920.00		10,014.00 DR
			10,014.00		10,014.00 DR
<u>(Pensions Paid) Mac Cormack, Faye - Pension (Account Based Pension) (MACFAY00002P)</u>					
01/07/2020	Opening Balance				180.00 DR
01/07/2020	Close Period Journal			180.00	0.00 DR
18/05/2021	System Member Journals		80.00		80.00 DR
			80.00	180.00	80.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Mac Cormack, Donald Robert - Accumulation (MACDON00002A)</u>					
01/07/2020	Opening Balance				144,267.00 CR
01/07/2020	Close Period Journal		144,267.00		0.00 DR
01/07/2020	Commutation			145,514.92	145,514.92 CR
			144,267.00	145,514.92	145,514.92 CR
<u>(Internal Transfers In) Mac Cormack, Donald - Pension (Account Based Pension 4) (MACDON00017P)</u>					
01/07/2020	Opening Balance				155,178.70 CR
01/07/2020	Close Period Journal		155,178.70		0.00 DR
			155,178.70		0.00 DR
<u>(Internal Transfers In) Mac Cormack, Donald - Pension (Account Based Pension 5) (MACDON00032P)</u>					
01/07/2020	New Pension Member			155,310.34	155,310.34 CR
				155,310.34	155,310.34 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Mac Cormack, Donald Robert - Accumulation (MACDON00002A)</u>					
01/07/2020	Opening Balance				155,178.70 DR
01/07/2020	Close Period Journal			155,178.70	0.00 DR
01/07/2020	New Pension Member		155,310.34		155,310.34 DR
			155,310.34	155,178.70	155,310.34 DR
<u>(Internal Transfers Out) Mac Cormack, Donald - Pension (Account Based Pension 3) (MACDON00004P)</u>					
01/07/2020	Opening Balance				144,267.00 DR
01/07/2020	Close Period Journal			144,267.00	0.00 DR
				144,267.00	0.00 DR
<u>(Internal Transfers Out) Mac Cormack, Donald - Pension (Account Based Pension 4) (MACDON00017P)</u>					
01/07/2020	Commutation		145,514.92		145,514.92 DR
			145,514.92		145,514.92 DR
Bank Accounts (60400)					
<u>BOQ WebSavings A/c (BQL20838881)</u>					
01/07/2020	Opening Balance				160,116.32 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
03/07/2020	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741			275.00	159,841.32 DR
31/07/2020	INTERNET PAY ANYONE FEE			0.65	159,840.67 DR
31/07/2020	INTEREST PAYMENT SYSTEM GENERATED *		54.31		159,894.98 DR
23/08/2020	TFR FROM 021624697		1,000.00		160,894.98 DR
31/08/2020	INTEREST PAYMENT SYSTEM GENERATED *		54.40		160,949.38 DR
18/09/2020	TFR FROM 021624697		1,000.00		161,949.38 DR
27/09/2020	BPAY TAX OFFICE PAYMENTS IB2-62905423			1,587.00	160,362.38 DR
30/09/2020	INTEREST PAYMENT SYSTEM GENERATED *		42.83		160,405.21 DR
11/10/2020	TFR FROM 021624697		1,000.00		161,405.21 DR
11/10/2020	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741			275.00	161,130.21 DR
31/10/2020	INTERNET PAY ANYONE FEE			0.65	161,129.56 DR
31/10/2020	INTEREST PAYMENT SYSTEM GENERATED *		24.43		161,153.99 DR
30/11/2020	INTEREST PAYMENT SYSTEM GENERATED *		6.62		161,160.61 DR
19/12/2020	TFR FROM 021624697		1,000.00		162,160.61 DR
24/12/2020	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741			220.00	161,940.61 DR
31/12/2020	INTERNET PAY ANYONE FEE			0.65	161,939.96 DR
31/12/2020	INTEREST PAYMENT SYSTEM GENERATED *		6.85		161,946.81 DR
01/01/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741			275.00	161,671.81 DR
20/01/2021	PAY ANYONE TO Fred Worthley & Son 085483 049883596 - take up as part reimbursement for ASIC fee paid personally, balance is pension			149.00	161,522.81 DR
30/01/2021	TFR FROM 021624697		1,000.00		162,522.81 DR
31/01/2021	INTERNET PAY ANYONE FEE			1.30	162,521.51 DR
31/01/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.86		162,528.37 DR
10/02/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741			176.00	162,352.37 DR
28/02/2021	INTERNET PAY ANYONE FEE			0.65	162,351.72 DR
28/02/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.22		162,357.94 DR
25/03/2021	TFR FROM 021624697		1,000.00		163,357.94 DR
31/03/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.90		163,364.84 DR
01/04/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741			275.00	163,089.84 DR
30/04/2021	INTERNET PAY ANYONE FEE			0.65	163,089.19 DR
30/04/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.70		163,095.89 DR
18/05/2021	BPAY TAX OFFICE PAYMENTS IB2-08706501 \$0.65 2020FY tax payment shortfall coded to creditors			92.00	163,003.89 DR
18/05/2021	TFR TO ACCOUNT 020395062			10,000.00	153,003.89 DR
31/05/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.74		153,010.63 DR
30/06/2021	TFR FROM 021624697		10,000.00		163,010.63 DR
30/06/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.28		163,016.91 DR
			16,229.14	13,328.55	163,016.91 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				166.35 DR
18/05/2021	BPAY TAX OFFICE PAYMENTS IB2-08706501 \$0.65 2020FY tax payment shortfall coded to creditors			166.35	0.00 DR
30/06/2021	Annual PAYGI		1,420.00		1,420.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			2,162.25	742.25 CR
			1,420.00	2,328.60	742.25 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2020	Opening Balance				1,587.00 CR
27/09/2020	BPAY TAX OFFICE PAYMENTS IB2-62905423		1,587.00		0.00 DR
18/05/2021	BPAY TAX OFFICE PAYMENTS IB2-08706501 \$0.65 2020FY tax payment shortfall coded to creditors			0.65	0.65 CR
30/06/2021	Annual PAYGI			1,420.00	1,420.65 CR
			1,587.00	1,420.65	1,420.65 CR
Total Debits:		819,179.86			
Total Credits:		819,179.86			