

# PLCM Super Fund General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Flowcastle Unit Trust (MOR204-FLOWCASTLE)</u>					
30/06/2020	being to record 2020 flowcastle u/t distributions			27,323.20	27,323.20 CR
30/06/2020	MOR204-FLOWCASTLE - Flowcastle Unit Trust - Custom Tax Data - 30/06/2020				27,323.20 CR
			<b>0.00</b>	<b>27,323.20</b>	<b>27,323.20 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2020	Revaluation - 30/06/2020 @ \$4.568600 (Exit) - 138,917.000000 Units on hand (MOR204-FLOWCASTLE)			4.21	4.21 CR
30/06/2020	Revaluation - 30/06/2020 @ \$4.472417 (Exit) - 138,917.000000 Units on hand (MOR204-FLOWCASTLE)		13,361.46		13,357.25 DR
			<b>13,361.46</b>	<b>4.21</b>	<b>13,357.25 DR</b>
<b>Interest Received (25000)</b>					
<u>CBA Direct Investment Account 9127 (CBA10459127)</u>					
01/07/2019	CREDIT INTEREST			89.10	89.10 CR
01/08/2019	CREDIT INTEREST			81.59	170.69 CR
01/09/2019	CREDIT INTEREST			70.95	241.64 CR
01/10/2019	CREDIT INTEREST			69.68	311.32 CR
01/11/2019	CREDIT INTEREST			60.24	371.56 CR
01/12/2019	CREDIT INTEREST			53.61	425.17 CR
01/01/2020	CREDIT INTEREST			55.66	480.83 CR
01/02/2020	CREDIT INTEREST			56.98	537.81 CR
01/03/2020	CREDIT INTEREST			54.45	592.26 CR
01/04/2020	CREDIT INTEREST			42.82	635.08 CR
01/05/2020	CREDIT INTEREST			13.18	648.26 CR
01/06/2020	CREDIT INTEREST			12.83	661.09 CR
				<b>661.09</b>	<b>661.09 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
29/08/2019	TRANSFER TO OTHER BANK COMMBANK APP BSLOOPSPL505037		319.00		319.00 DR
10/12/2019	TRANSFER TO OTHER BANK COMMBANK APP INV505562BSPLCMSF		2,200.00		2,519.00 DR
			<b>2,519.00</b>		<b>2,519.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
17/04/2020	TAX OFFICE PAYMENTS 002009666106960321 2019 TAXPLCM SUPER		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
18/01/2020	TRANSFER TO OTHER BANK COMMBANK APP AAPLCMSF INV200659		418.00		418.00 DR
			<b>418.00</b>		<b>418.00 DR</b>
<b>ASIC Fees (30800)</b>					

# PLCM Super Fund General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>ASIC Fees (30800)</b>					
25/09/2019	ASIC LOOPSEC		54.00		54.00 DR
			<b>54.00</b>		<b>54.00 DR</b>
<b>Insurance (38000)</b>					
<u>Insurance (38000)</u>					
27/11/2019	AUDIT SHIELD		320.00		320.00 DR
			<b>320.00</b>		<b>320.00 DR</b>
<b>Benefits Paid/Transfers Out (46000)</b>					
<u>(Benefits Paid/Transfers Out) Morgan, Paul - Accumulation (MORPAU00001A)</u>					
18/05/2020	TRANSFER TO XX5119 COMMBANK APP COVID 19 EARLY RELEASE		10,000.00		10,000.00 DR
			<b>10,000.00</b>		<b>10,000.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		3,662.10		3,662.10 DR
			<b>3,662.10</b>		<b>3,662.10 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
18/05/2020	System Member Journals			10,000.00	10,000.00 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		11,052.62		1,052.62 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		4.42		1,057.04 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			3,660.64	2,603.60 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			1.46	2,605.06 CR
			<b>11,057.04</b>	<b>13,662.10</b>	<b>2,605.06 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Morgan, Linda - Accumulation (MORLIN00002A)</u>					
01/07/2019	Opening Balance				317.00 CR
					<b>317.00 CR</b>
<u>(Opening Balance) Morgan, Paul - Accumulation (MORPAU00001A)</u>					
01/07/2019	Opening Balance				707,241.30 CR
					<b>707,241.30 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Morgan, Linda - Accumulation (MORLIN00002A)</u>					
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			4.42	4.42 CR
				<b>4.42</b>	<b>4.42 CR</b>
<u>(Share of Profit/(Loss)) Morgan, Paul - Accumulation (MORPAU00001A)</u>					
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			11,052.62	11,052.62 CR
				<b>11,052.62</b>	<b>11,052.62 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Morgan, Linda - Accumulation (MORLIN00002A)</u>					
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		1.46		1.46 DR

# PLCM Super Fund General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			1.46		1.46 DR
	<u>(Income Tax) Morgan, Paul - Accumulation (MORPAU00001A)</u>				
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		3,660.64		3,660.64 DR
			<b>3,660.64</b>		<b>3,660.64 DR</b>
	<b>Benefits Paid/Transfers Out (54500)</b>				
	<u>(Benefits Paid/Transfers Out) Morgan, Paul - Accumulation (MORPAU00001A)</u>				
18/05/2020	System Member Journals		10,000.00		10,000.00 DR
			<b>10,000.00</b>		<b>10,000.00 DR</b>
	<b>Cash at Bank (60400)</b>				
	<u>CBA Direct Investment Account 9127 (CBA10459127)</u>				
01/07/2019	Opening Balance				84,088.30 DR
01/07/2019	CREDIT INTEREST		89.10		84,177.40 DR
15/07/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		4,181.26		88,358.66 DR
01/08/2019	CREDIT INTEREST		81.59		88,440.25 DR
02/08/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		4,563.25		93,003.50 DR
29/08/2019	TRANSFER TO OTHER BANK COMMBANK APP BSLOOPSP505037			319.00	92,684.50 DR
01/09/2019	CREDIT INTEREST		70.95		92,755.45 DR
16/09/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		2,905.09		95,660.54 DR
25/09/2019	ASIC LOOPSEC			54.00	95,606.54 DR
01/10/2019	CREDIT INTEREST		69.68		95,676.22 DR
12/10/2019	TAX OFFICE PAYMENTS 4345143530452460 QUATERLY PAYG			1,430.00	94,246.22 DR
15/10/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		4,563.25		98,809.47 DR
01/11/2019	CREDIT INTEREST		60.24		98,869.71 DR
15/11/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		2,833.21		101,702.92 DR
27/11/2019	AUDIT SHIELD			320.00	101,382.92 DR
01/12/2019	CREDIT INTEREST		53.61		101,436.53 DR
10/12/2019	TRANSFER TO OTHER BANK COMMBANK APP INV505562BSPLCMSF			2,200.00	99,236.53 DR
16/12/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		1,847.73		101,084.26 DR
01/01/2020	CREDIT INTEREST		55.66		101,139.92 DR
15/01/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		4,195.41		105,335.33 DR
18/01/2020	TRANSFER TO OTHER BANK COMMBANK APP AAPLCMSF INV200659			418.00	104,917.33 DR
31/01/2020	TAX OFFICE PAYMENTS 4345143530452460 PAYG DEC2019			1,430.00	103,487.33 DR
01/02/2020	CREDIT INTEREST		56.98		103,544.31 DR
17/02/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		4,201.68		107,745.99 DR
01/03/2020	CREDIT INTEREST		54.45		107,800.44 DR
16/03/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		1,825.01		109,625.45 DR
01/04/2020	CREDIT INTEREST		42.82		109,668.27 DR
02/04/2020	TAX OFFICE PAYMENTS 4345143530452460 PAYG MARCH2020			1,315.00	108,353.27 DR
17/04/2020	TAX OFFICE PAYMENTS 002009666106960321 2019 TAXPLCM SUPER			3,121.00	105,232.27 DR

# PLCM Super Fund General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/05/2020	CREDIT INTEREST		13.18		105,245.45 DR
18/05/2020	TRANSFER TO XX5119 COMMBANK APP COVID 19 EARLY RELEASE			10,000.00	95,245.45 DR
01/06/2020	CREDIT INTEREST		12.83		95,258.28 DR
04/06/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		8,626.59		103,884.87 DR
			<b>40,403.57</b>	<b>20,607.00</b>	<b>103,884.87 DR</b>

## **Units in Unlisted Unit Trusts (Australian) (78400)**

### Flowcastle Unit Trust (MOR204-FLOWCASTLE)

01/07/2019	Opening Balance	138,917.00			634,652.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$4.568600 (Exit) - 138,917.000000 Units on hand		4.21		634,656.21 DR
30/06/2020	Revaluation - 30/06/2020 @ \$4.472417 (Exit) - 138,917.000000 Units on hand			13,361.46	621,294.75 DR
		<b>138,917.00</b>	<b>4.21</b>	<b>13,361.46</b>	<b>621,294.75 DR</b>

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

### Income Tax Payable/Refundable (85000)

12/10/2019	TAX OFFICE PAYMENTS 4345143530452460 QUATERLY PAYG		1,430.00		1,430.00 DR
31/01/2020	TAX OFFICE PAYMENTS 4345143530452460 PAYG DEC2019		1,430.00		2,860.00 DR
02/04/2020	TAX OFFICE PAYMENTS 4345143530452460 PAYG MARCH2020		1,315.00		4,175.00 DR
30/06/2020	being to record June 2020 PAYGI		1,392.00		5,567.00 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			3,662.10	1,904.90 DR
			<b>5,567.00</b>	<b>3,662.10</b>	<b>1,904.90 DR</b>

## **Income Tax Payable/Refundable - Prior Year (85002)**

### Income Tax Payable/Refundable - Prior Year (85002)

01/07/2019	Opening Balance				2,862.00 CR
17/04/2020	TAX OFFICE PAYMENTS 002009666106960321 2019 TAXPLCM SUPER		2,862.00		0.00 DR
			<b>2,862.00</b>		<b>0.00 DR</b>

## **PAYG Payable (86000)**

### PAYG Payable (86000)

30/06/2020	being to record June 2020 PAYGI			1,392.00	1,392.00 CR
				<b>1,392.00</b>	<b>1,392.00 CR</b>

## **Sundry Creditor - FlowCastle Unit Trust Current Account (88010)**

### Sundry Creditor - FlowCastle Unit Trust Current Account (88010)

01/07/2019	Opening Balance				8,320.00 CR
15/07/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			4,181.26	12,501.26 CR
02/08/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			4,563.25	17,064.51 CR
16/09/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			2,905.09	19,969.60 CR
15/10/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			4,563.25	24,532.85 CR
15/11/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			2,833.21	27,366.06 CR
16/12/2019	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			1,847.73	29,213.79 CR
15/01/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			4,195.41	33,409.20 CR
17/02/2020	DIRECT CREDIT W PETTIGREW P/L			4,201.68	37,610.88 CR

PLCM Super Fund  
**General Ledger**

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
	TRANSFER 145 LOGA				
16/03/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			1,825.01	39,435.89 CR
04/06/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			8,626.59	48,062.48 CR
30/06/2020	being to record 2020 flowcastle u/t distributions		27,323.20		20,739.28 CR
			<b>27,323.20</b>	<b>39,742.48</b>	<b>20,739.28 CR</b>

**Total Debits: 131,472.68**

**Total Credits: 131,472.68**