

Morgohome Superannuation Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Flowcastle Unit Trust (FLOWCASTLE)</u>					
15/07/2019	distn			4,181.26	4,181.26 CR
02/08/2019	distn			4,563.25	8,744.51 CR
16/09/2019	distn			2,905.09	11,649.60 CR
15/10/2019	distn			4,563.25	16,212.85 CR
15/11/2019	distn			2,833.21	19,046.06 CR
16/12/2019	distn			1,847.73	20,893.79 CR
15/01/2020	distn			4,195.41	25,089.20 CR
17/02/2020	distn			4,201.69	29,290.89 CR
16/03/2020	distn			1,825.01	31,115.90 CR
04/06/2020	distn			8,626.59	39,742.49 CR
30/06/2020	Adjust profit / UPE balance		12,419.29		27,323.20 CR
30/06/2020	FLOWCASTLE - Flowcastle Unit Trust - Custom Tax Data - 30/06/2020				27,323.20 CR
			12,419.29	39,742.49	27,323.20 CR
Contributions (24200)					
<u>(Contributions) Morgan, Wayne - Accumulation (MORWAY00001A)</u>					
27/09/2019	super cont			5,638.15	5,638.15 CR
17/10/2019	cont			712.50	6,350.65 CR
17/10/2019	cont			5,131.60	11,482.25 CR
09/12/2019	cont			237.50	11,719.75 CR
12/02/2020	cont			380.00	12,099.75 CR
16/03/2020	Nexia refund - partly for Wayne personally			110.00	12,209.75 CR
30/03/2020	cont			237.50	12,447.25 CR
10/06/2020	cont			11,500.00	23,947.25 CR
10/06/2020	cont			902.50	24,849.75 CR
				24,849.75	24,849.75 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2020	Revaluation - 30/06/2020 @ \$4.472420 (Exit) - 138,916.000000 Units on hand (FLOWCASTLE)		13,356.30		13,356.30 DR
			13,356.30		13,356.30 DR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
27/08/2019	accounting fees		1,034.00		1,034.00 DR
27/08/2019	accounting fees		440.00		1,474.00 DR
16/03/2020	nexia refund			330.00	1,144.00 DR
16/03/2020	Nexia refund - partly for Wayne personally		110.00		1,254.00 DR
			1,584.00	330.00	1,254.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
27/08/2019	ato payment		259.00		259.00 DR
27/09/2019	ato payment		259.00		518.00 DR
28/10/2019	ato		259.00		777.00 DR

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			777.00		777.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
06/05/2020	asic		310.00		310.00 DR
			310.00		310.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2019	bank fee		10.00		10.00 DR
01/08/2019	bank fee		10.00		20.00 DR
01/09/2019	bank fee		10.00		30.00 DR
01/10/2019	bank fee		10.00		40.00 DR
01/11/2019	bank fee		10.00		50.00 DR
01/12/2019	bank fee		10.00		60.00 DR
01/01/2020	bank fee		10.00		70.00 DR
01/02/2020	bank fee		10.00		80.00 DR
01/03/2020	bank fee		10.00		90.00 DR
01/04/2020	bank fee		10.00		100.00 DR
01/05/2020	bank fee		10.00		110.00 DR
01/06/2020	bank 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>					
30/06/2020	ATO GIC		246.83		246.83 DR
			246.83		246.83 DR
Fines & Penalties (38200)					
<u>Fines & Penalties (38200)</u>					
24/07/2019	asic		79.00		79.00 DR
			79.00		79.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Morgan, Wayne - Pension (Account Based Pension) (MORWAY00002P)</u>					
09/07/2019	pension		2,000.00		2,000.00 DR
17/07/2019	pension		1,250.00		3,250.00 DR
09/08/2019	pension		1,750.00		5,000.00 DR
12/08/2019	pension		4,400.00		9,400.00 DR
17/08/2019	pension		1,250.00		10,650.00 DR
18/08/2019	pension		4,000.00		14,650.00 DR
19/08/2019	pension		5,000.00		19,650.00 DR
			19,650.00		19,650.00 DR
Benefits Paid/Transfers Out (46000)					
<u>(Benefits Paid/Transfers Out) Morgan, Wayne - Pension (Account Based Pension) (MORWAY00002P)</u>					
26/08/2019	Lump Sum		1,800.00		1,800.00 DR
17/09/2019	lump sum		1,250.00		3,050.00 DR
06/10/2019	lump sum		500.00		3,550.00 DR
08/10/2019	lump sum		250.00		3,800.00 DR
17/10/2019	lump sum		1,250.00		5,050.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
14/11/2019	lump sum		1,885.00		6,935.00 DR
17/11/2019	lump sum		1,250.00		8,185.00 DR
03/12/2019	lump sum		900.00		9,085.00 DR
06/12/2019	lump sum		500.00		9,585.00 DR
10/12/2019	lump sum		500.00		10,085.00 DR
17/12/2019	lump sum		1,250.00		11,335.00 DR
17/01/2020	lump sum		1,250.00		12,585.00 DR
17/02/2020	lump sum		1,250.00		13,835.00 DR
17/03/2020	lump sum		1,250.00		15,085.00 DR
06/04/2020	lump sum		500.00		15,585.00 DR
17/04/2020	lump sum		1,250.00		16,835.00 DR
17/05/2020	lump sum		1,250.00		18,085.00 DR
02/06/2020	lump sum		1,300.00		19,385.00 DR
04/06/2020	lump sum		2,485.00		21,870.00 DR
17/06/2020	lump sum		1,250.00		23,120.00 DR
			23,120.00		23,120.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		4,485.00		4,485.00 DR
			4,485.00		4,485.00 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
09/07/2019	System Member Journals			2,000.00	2,000.00 CR
17/07/2019	System Member Journals			1,250.00	3,250.00 CR
09/08/2019	System Member Journals			1,750.00	5,000.00 CR
12/08/2019	System Member Journals			4,400.00	9,400.00 CR
17/08/2019	System Member Journals			1,250.00	10,650.00 CR
18/08/2019	System Member Journals			4,000.00	14,650.00 CR
19/08/2019	System Member Journals			5,000.00	19,650.00 CR
26/08/2019	System Member Journals			1,800.00	21,450.00 CR
17/09/2019	System Member Journals			1,250.00	22,700.00 CR
27/09/2019	System Member Journals		4,792.43		17,907.57 CR
06/10/2019	System Member Journals			500.00	18,407.57 CR
08/10/2019	System Member Journals			250.00	18,657.57 CR
17/10/2019	System Member Journals		605.62		18,051.95 CR
17/10/2019	System Member Journals		4,361.86		13,690.09 CR
17/10/2019	System Member Journals			1,250.00	14,940.09 CR
14/11/2019	System Member Journals			1,885.00	16,825.09 CR
17/11/2019	System Member Journals			1,250.00	18,075.09 CR
03/12/2019	System Member Journals			900.00	18,975.09 CR
06/12/2019	System Member Journals			500.00	19,475.09 CR
09/12/2019	System Member Journals		201.87		19,273.22 CR
10/12/2019	System Member Journals			500.00	19,773.22 CR
17/12/2019	System Member Journals			1,250.00	21,023.22 CR
17/01/2020	System Member Journals			1,250.00	22,273.22 CR
12/02/2020	System Member Journals		323.00		21,950.22 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
17/02/2020	System Member Journals			1,250.00	23,200.22 CR
16/03/2020	System Member Journals		110.00		23,090.22 CR
17/03/2020	System Member Journals			1,250.00	24,340.22 CR
30/03/2020	System Member Journals		201.87		24,138.35 CR
06/04/2020	System Member Journals			500.00	24,638.35 CR
17/04/2020	System Member Journals			1,250.00	25,888.35 CR
17/05/2020	System Member Journals			1,250.00	27,138.35 CR
02/06/2020	System Member Journals			1,300.00	28,438.35 CR
04/06/2020	System Member Journals			2,485.00	30,923.35 CR
10/06/2020	System Member Journals		9,775.00		21,148.35 CR
10/06/2020	System Member Journals		767.12		20,381.23 CR
17/06/2020	System Member Journals			1,250.00	21,631.23 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		894.41		20,736.82 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		8,267.66		12,469.16 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		2,018.00		10,451.16 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			237.70	10,688.86 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			536.32	11,225.18 CR
			32,318.84	43,544.02	11,225.18 CR

Opening Balance (50010)

(Opening Balance) Morgan, Lindy - Accumulation (MORLIN00001A)

01/07/2019	Opening Balance				107,144.00 CR
01/07/2019	Close Period Journal			4,628.77	111,772.77 CR
				4,628.77	111,772.77 CR

(Opening Balance) Morgan, Wayne - Accumulation (MORWAY00001A)

01/07/2019	Opening Balance				19,439.00 CR
01/07/2019	Close Period Journal			22,036.44	41,475.44 CR
				22,036.44	41,475.44 CR

(Opening Balance) Morgan, Wayne - Pension (Account Based Pension) (MORWAY00002P)

01/07/2019	Opening Balance				515,376.00 CR
01/07/2019	Close Period Journal		30,167.44		485,208.56 CR
			30,167.44		485,208.56 CR

Contributions (52420)

(Contributions) Morgan, Wayne - Accumulation (MORWAY00001A)

01/07/2019	Opening Balance				24,653.50 CR
01/07/2019	Close Period Journal		24,653.50		0.00 DR
27/09/2019	System Member Journals			5,638.15	5,638.15 CR
17/10/2019	System Member Journals			712.50	6,350.65 CR
17/10/2019	System Member Journals			5,131.60	11,482.25 CR
09/12/2019	System Member Journals			237.50	11,719.75 CR
12/02/2020	System Member Journals			380.00	12,099.75 CR
16/03/2020	System Member Journals			110.00	12,209.75 CR
30/03/2020	System Member Journals			237.50	12,447.25 CR
10/06/2020	System Member Journals			11,500.00	23,947.25 CR
10/06/2020	System Member Journals			902.50	24,849.75 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			24,653.50	24,849.75	24,849.75 CR
Share of Profit/(Loss) (53100)					
<i>(Share of Profit/(Loss)) Morgan, Lindy - Accumulation (MORLIN00001A)</i>					
01/07/2019	Opening Balance				5,111.04 CR
01/07/2019	Close Period Journal		5,111.04		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			2,018.00	2,018.00 CR
			5,111.04	2,018.00	2,018.00 CR
<i>(Share of Profit/(Loss)) Morgan, Wayne - Accumulation (MORWAY00001A)</i>					
01/07/2019	Opening Balance				1,193.67 CR
01/07/2019	Close Period Journal		1,193.67		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			894.41	894.41 CR
			1,193.67	894.41	894.41 CR
<i>(Share of Profit/(Loss)) Morgan, Wayne - Pension (Account Based Pension) (MORWAY00002P)</i>					
01/07/2019	Opening Balance				23,462.56 CR
01/07/2019	Close Period Journal		23,462.56		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			8,267.66	8,267.66 CR
			23,462.56	8,267.66	8,267.66 CR
Income Tax (53330)					
<i>(Income Tax) Morgan, Lindy - Accumulation (MORLIN00001A)</i>					
01/07/2019	Opening Balance				482.27 DR
01/07/2019	Close Period Journal			482.27	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		536.32		536.32 DR
			536.32	482.27	536.32 DR
<i>(Income Tax) Morgan, Wayne - Accumulation (MORWAY00001A)</i>					
01/07/2019	Opening Balance				112.69 DR
01/07/2019	Close Period Journal			112.69	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		237.70		237.70 DR
			237.70	112.69	237.70 DR
Contributions Tax (53800)					
<i>(Contributions Tax) Morgan, Wayne - Accumulation (MORWAY00001A)</i>					
01/07/2019	Opening Balance				3,698.04 DR
01/07/2019	Close Period Journal			3,698.04	0.00 DR
27/09/2019	System Member Journals		845.72		845.72 DR
17/10/2019	System Member Journals		106.88		952.60 DR
17/10/2019	System Member Journals		769.74		1,722.34 DR
09/12/2019	System Member Journals		35.63		1,757.97 DR
12/02/2020	System Member Journals		57.00		1,814.97 DR
30/03/2020	System Member Journals		35.63		1,850.60 DR
10/06/2020	System Member Journals		1,725.00		3,575.60 DR
10/06/2020	System Member Journals		135.38		3,710.98 DR
			3,710.98	3,698.04	3,710.98 DR
Pensions Paid (54160)					
<i>(Pensions Paid) Morgan, Wayne - Pension (Account Based Pension) (MORWAY00002P)</i>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Opening Balance				20,910.00 DR
01/07/2019	Close Period Journal			20,910.00	0.00 DR
09/07/2019	System Member Journals		2,000.00		2,000.00 DR
17/07/2019	System Member Journals		1,250.00		3,250.00 DR
09/08/2019	System Member Journals		1,750.00		5,000.00 DR
12/08/2019	System Member Journals		4,400.00		9,400.00 DR
17/08/2019	System Member Journals		1,250.00		10,650.00 DR
18/08/2019	System Member Journals		4,000.00		14,650.00 DR
19/08/2019	System Member Journals		5,000.00		19,650.00 DR
			19,650.00	20,910.00	19,650.00 DR

Benefits Paid/Transfers Out (54500)

(Benefits Paid/Transfers Out) Morgan, Wayne - Pension (Account Based Pension) (MORWAY00002P)

01/07/2019	Opening Balance				32,720.00 DR
01/07/2019	Close Period Journal			32,720.00	0.00 DR
26/08/2019	System Member Journals		1,800.00		1,800.00 DR
17/09/2019	System Member Journals		1,250.00		3,050.00 DR
06/10/2019	System Member Journals		500.00		3,550.00 DR
08/10/2019	System Member Journals		250.00		3,800.00 DR
17/10/2019	System Member Journals		1,250.00		5,050.00 DR
14/11/2019	System Member Journals		1,885.00		6,935.00 DR
17/11/2019	System Member Journals		1,250.00		8,185.00 DR
03/12/2019	System Member Journals		900.00		9,085.00 DR
06/12/2019	System Member Journals		500.00		9,585.00 DR
10/12/2019	System Member Journals		500.00		10,085.00 DR
17/12/2019	System Member Journals		1,250.00		11,335.00 DR
17/01/2020	System Member Journals		1,250.00		12,585.00 DR
17/02/2020	System Member Journals		1,250.00		13,835.00 DR
17/03/2020	System Member Journals		1,250.00		15,085.00 DR
06/04/2020	System Member Journals		500.00		15,585.00 DR
17/04/2020	System Member Journals		1,250.00		16,835.00 DR
17/05/2020	System Member Journals		1,250.00		18,085.00 DR
02/06/2020	System Member Journals		1,300.00		19,385.00 DR
04/06/2020	System Member Journals		2,485.00		21,870.00 DR
17/06/2020	System Member Journals		1,250.00		23,120.00 DR
			23,120.00	32,720.00	23,120.00 DR

Cash at Bank (60400)

Business Transaction Account (CBA10445665)

01/07/2019	Opening Balance				40,352.42 DR
01/07/2019	bank fee			10.00	40,342.42 DR
09/07/2019	pension			2,000.00	38,342.42 DR
15/07/2019	distn		4,181.26		42,523.68 DR
17/07/2019	pension			1,250.00	41,273.68 DR
24/07/2019	asic			79.00	41,194.68 DR
01/08/2019	bank fee			10.00	41,184.68 DR
02/08/2019	distn		4,563.25		45,747.93 DR
09/08/2019	pension			1,750.00	43,997.93 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
12/08/2019	pension			4,400.00	39,597.93 DR
17/08/2019	pension			1,250.00	38,347.93 DR
18/08/2019	pension			4,000.00	34,347.93 DR
19/08/2019	pension			5,000.00	29,347.93 DR
26/08/2019	Lump Sum			1,800.00	27,547.93 DR
27/08/2019	accounting fees			7,700.00	19,847.93 DR
27/08/2019	accounting fees			1,034.00	18,813.93 DR
27/08/2019	ato payment			6,466.73	12,347.20 DR
01/09/2019	bank fee			10.00	12,337.20 DR
16/09/2019	distn		2,905.09		15,242.29 DR
17/09/2019	lump sum			1,250.00	13,992.29 DR
27/09/2019	super cont		5,638.15		19,630.44 DR
27/09/2019	ato payment			5,638.15	13,992.29 DR
01/10/2019	bank fee			10.00	13,982.29 DR
06/10/2019	lump sum			500.00	13,482.29 DR
08/10/2019	lump sum			250.00	13,232.29 DR
15/10/2019	distn		4,563.25		17,795.54 DR
17/10/2019	lump sum			1,250.00	16,545.54 DR
17/10/2019	cont		712.50		17,258.04 DR
17/10/2019	cont		5,131.60		22,389.64 DR
28/10/2019	ato			5,131.60	17,258.04 DR
01/11/2019	bank fee			10.00	17,248.04 DR
14/11/2019	lump sum			1,885.00	15,363.04 DR
15/11/2019	distn		2,833.21		18,196.25 DR
17/11/2019	lump sum			1,250.00	16,946.25 DR
01/12/2019	bank fee			10.00	16,936.25 DR
03/12/2019	lump sum			900.00	16,036.25 DR
06/12/2019	lump sum			500.00	15,536.25 DR
09/12/2019	cont		237.50		15,773.75 DR
10/12/2019	lump sum			500.00	15,273.75 DR
16/12/2019	distn		1,847.73		17,121.48 DR
17/12/2019	lump sum			1,250.00	15,871.48 DR
01/01/2020	bank fee			10.00	15,861.48 DR
15/01/2020	distn		4,195.41		20,056.89 DR
17/01/2020	lump sum			1,250.00	18,806.89 DR
28/01/2020	ato			1,279.00	17,527.89 DR
01/02/2020	bank fee			10.00	17,517.89 DR
12/02/2020	cont		380.00		17,897.89 DR
17/02/2020	lump sum			1,250.00	16,647.89 DR
17/02/2020	distn		4,201.69		20,849.58 DR
01/03/2020	bank fee			10.00	20,839.58 DR
16/03/2020	distn		1,825.01		22,664.59 DR
16/03/2020	nexia refund		330.00		22,994.59 DR
17/03/2020	lump sum			1,250.00	21,744.59 DR
30/03/2020	cont		237.50		21,982.09 DR
01/04/2020	bank fee			10.00	21,972.09 DR
06/04/2020	lump sum			500.00	21,472.09 DR

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17/04/2020	lump sum			1,250.00	20,222.09 DR
23/04/2020	ato			1,279.00	18,943.09 DR
23/04/2020	ato			1,279.00	17,664.09 DR
01/05/2020	bank fee			10.00	17,654.09 DR
06/05/2020	asic			310.00	17,344.09 DR
17/05/2020	lump sum			1,250.00	16,094.09 DR
01/06/2020	bank fee			10.00	16,084.09 DR
02/06/2020	lump sum			1,300.00	14,784.09 DR
04/06/2020	distn		8,626.59		23,410.68 DR
04/06/2020	lump sum			2,485.00	20,925.68 DR
10/06/2020	cont		11,500.00		32,425.68 DR
10/06/2020	cont		902.50		33,328.18 DR
17/06/2020	lump sum			1,250.00	32,078.18 DR
			64,812.24	73,086.48	32,078.18 DR
Beneficiary Entitlement Account (67100)					
<u>Beneficiary Entitlement Account (67100)</u>					
01/07/2019	Opening Balance				8,498.97 CR
30/06/2020	Adjust profit / UPE balance			12,419.29	20,918.26 CR
				12,419.29	20,918.26 CR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
23/04/2020	ato		1,279.00		1,279.00 DR
			1,279.00		1,279.00 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>Flowcastle Unit Trust (FLOWCASTLE)</u>					
01/07/2019	Opening Balance	138,916.00			634,647.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$4.472420 (Exit) - 138,916.000000 Units on hand			13,356.30	621,290.70 DR
		138,916.00		13,356.30	621,290.70 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				4,293.00 CR
28/01/2020	ato		1,279.00		3,014.00 CR
23/04/2020	ato		1,279.00		1,735.00 CR
30/06/2020	2019 tax payable - to be updated		4,293.00		2,558.00 DR
30/06/2020	June PAYGi		1,279.00		3,837.00 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			4,485.00	648.00 CR
			8,130.00	4,485.00	648.00 CR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
30/06/2020	June PAYGi			1,279.00	1,279.00 CR
				1,279.00	1,279.00 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2019	Opening Balance				23,750.68 CR

Morgohome Superannuation Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/08/2019	ato payment		6,207.73		17,542.95 CR
27/08/2019	accounting fees		7,260.00		10,282.95 CR
27/09/2019	ato payment		5,379.15		4,903.80 CR
28/10/2019	ato		4,872.60		31.20 CR
30/06/2020	2019 tax payable - to be updated			4,293.00	4,324.20 CR
30/06/2020	ATO GIC			246.83	4,571.03 CR
			23,719.48	4,539.83	4,571.03 CR

Total Debits: 338,250.19

Total Credits: 338,250.19