

# The Maso Superannuation Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
Harmony Industrial Property Fund Unit Trust (HIPFUT)					
15/07/2019	Harmony Distribution			1,750.00	1,750.00 CR
15/10/2019	Harmony Distribution			1,750.00	3,500.00 CR
15/01/2020	Harmony Distribution			1,750.00	5,250.00 CR
15/04/2020	Harmony Distribution			1,750.00	7,000.00 CR
				<b>7,000.00</b>	<b>7,000.00 CR</b>
<b>Contributions (24200)</b>					
(Contributions) Mason, John - Accumulation (MASJOH00002A)					
18/06/2020	Contributions			25,000.00	25,000.00 CR
				<b>25,000.00</b>	<b>25,000.00 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
Changes in Market Values of Investments (24700)					
30/06/2020	Revaluation - 30/06/2020 @ \$0.160000 (Exit) - 1,473,040.000000 Units on hand (AFR)		279,877.60		279,877.60 DR
			<b>279,877.60</b>		<b>279,877.60 DR</b>
<b>Interest Received (25000)</b>					
Cash at Bank (Main)					
01/07/2019	July Interest			3.08	3.08 CR
01/08/2019	Aug Interest			48.34	51.42 CR
01/09/2019	Sep Interest			39.94	91.36 CR
01/10/2019	Oct Interest			38.61	129.97 CR
01/11/2019	Nov Interest			32.79	162.76 CR
01/12/2019	Dec Interest			28.97	191.73 CR
01/01/2020	Jan Interest			29.72	221.45 CR
01/02/2020	Feb Interest			29.27	250.72 CR
01/03/2020	March Interest			28.19	278.91 CR
01/04/2020	April Interest			21.12	300.03 CR
01/05/2020	May Interest			7.34	307.37 CR
01/06/2020	June Interest			7.86	315.23 CR
				<b>315.23</b>	<b>315.23 CR</b>
<b>Income Tax Expense (48500)</b>					
Income Tax Expense (48500)					
30/06/2020	Create Entries - TFN Credits Adjustment - 30/06/2020			256.00	256.00 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		4,508.25		4,252.25 DR
			<b>4,508.25</b>	<b>256.00</b>	<b>4,252.25 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
Profit/Loss Allocation Account (49000)					
18/06/2020	System Member Journals		21,250.00		21,250.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			272,306.37	251,056.37 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			758.25	251,814.62 CR
			<b>21,250.00</b>	<b>273,064.62</b>	<b>251,814.62 CR</b>

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## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Mason, John - Accumulation (MASJOH00002A)</u>					
01/07/2019	Opening Balance				44,762.29 CR
01/07/2019	Close Period Journal			661,721.47	706,483.76 CR
				<b>661,721.47</b>	<b>706,483.76 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Mason, John - Accumulation (MASJOH00002A)</u>					
01/07/2019	Opening Balance				102,119.05 CR
01/07/2019	Close Period Journal		102,119.05		0.00 DR
18/06/2020	System Member Journals			25,000.00	25,000.00 CR
			<b>102,119.05</b>	<b>25,000.00</b>	<b>25,000.00 CR</b>
<b>Transfers In (52850)</b>					
<u>(Transfers In) Mason, John - Accumulation (MASJOH00002A)</u>					
01/07/2019	Opening Balance				100,000.00 CR
01/07/2019	Close Period Journal		100,000.00		0.00 DR
			<b>100,000.00</b>		<b>0.00 DR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Mason, John - Accumulation (MASJOH00002A)</u>					
01/07/2019	Opening Balance				460,306.52 CR
01/07/2019	Close Period Journal		460,306.52		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		272,306.37		272,306.37 DR
			<b>732,612.89</b>		<b>272,306.37 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Mason, John - Accumulation (MASJOH00002A)</u>					
01/07/2019	Opening Balance				254.10 DR
01/07/2019	Close Period Journal			254.10	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		758.25		758.25 DR
			<b>758.25</b>	<b>254.10</b>	<b>758.25 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Mason, John - Accumulation (MASJOH00002A)</u>					
01/07/2019	Opening Balance				450.00 DR
01/07/2019	Close Period Journal			450.00	0.00 DR
18/06/2020	System Member Journals		3,750.00		3,750.00 DR
			<b>3,750.00</b>	<b>450.00</b>	<b>3,750.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>Cash at Bank (Main)</u>					
01/07/2019	Opening Balance				93,616.86 DR
01/07/2019	July Interest		3.08		93,619.94 DR
15/07/2019	Harmony Distribution		1,750.00		95,369.94 DR
01/08/2019	Aug Interest		48.34		95,418.28 DR
01/09/2019	Sep Interest		39.94		95,458.22 DR
01/10/2019	Oct Interest		38.61		95,496.83 DR
15/10/2019	Harmony Distribution		1,750.00		97,246.83 DR

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## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/11/2019	Nov Interest		32.79		97,279.62 DR
01/12/2019	Dec Interest		28.97		97,308.59 DR
01/01/2020	Jan Interest		29.72		97,338.31 DR
15/01/2020	Harmony Distribution		1,750.00		99,088.31 DR
01/02/2020	Feb Interest		29.27		99,117.58 DR
01/03/2020	March Interest		28.19		99,145.77 DR
01/04/2020	April Interest		21.12		99,166.89 DR
15/04/2020	Harmony Distribution		1,750.00		100,916.89 DR
01/05/2020	May Interest		7.34		100,924.23 DR
01/06/2020	June Interest		7.86		100,932.09 DR
18/06/2020	Contributions		25,000.00		125,932.09 DR
			<b>32,315.23</b>		<b>125,932.09 DR</b>

### **Overseas Listed Shares (76200)**

#### Macarthur Minerals Ltd (AFR)

01/07/2019	Opening Balance	1,473,040.00			515,564.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.160000 (Exit) - 1,473,040.000000 Units on hand			279,877.60	235,686.40 DR
		<b>1,473,040.00</b>		<b>279,877.60</b>	<b>235,686.40 DR</b>

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

#### Harmony Industrial Property Fund Unit Trust (HIPFUT)

01/07/2019	Opening Balance	100,000.00			98,000.00 DR
		<b>100,000.00</b>			<b>98,000.00 DR</b>

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

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

01/07/2019	Opening Balance				697.10 CR
30/06/2020	Create Entries - TFN Credits Adjustment - 30/06/2020		256.00		441.10 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			4,508.25	4,949.35 CR
			<b>256.00</b>	<b>4,508.25</b>	<b>4,949.35 CR</b>

**Total Debits: 1,277,447.27**

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