

The Maso Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Harmony Industrial Property Fund Unit Trust (HIPFUT)</u>					
15/01/2019	Harmony Distribution			1,750.00	1,750.00 CR
15/04/2019	Harmony Distribution			1,750.00	3,500.00 CR
				3,500.00	3,500.00 CR
Contributions (24200)					
<u>(Contributions) Mason, John - Accumulation (MASJOH00002A)</u>					
20/02/2019	mm share placement			9,900.00	9,900.00 CR
29/03/2019	To take up tax payment paid personally			519.05	10,419.05 CR
19/06/2019	Non concessional contribution / Repayment of funds withdrawn			1,700.00	12,119.05 CR
30/06/2019	Non concessional contribution			90,000.00	102,119.05 CR
				102,119.05	102,119.05 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2019	Revaluation - 30/06/2019 @ \$0.980000 (Exit) - 100,000.000000 Units on hand (HIPFUT)		2,000.00		2,000.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$0.350000 (Exit) - 1,473,040.000000 Units on hand (AFR)			459,308.00	457,308.00 CR
			2,000.00	459,308.00	457,308.00 CR
Interest Received (25000)					
<u>Cash at Bank (Main)</u>					
01/11/2018	Interest			9.52	9.52 CR
				9.52	9.52 CR
Transfers In (28500)					
<u>(Transfers In) Mason, John - Accumulation (MASJOH00002A)</u>					
17/10/2018	Super rollover			100,000.00	100,000.00 CR
				100,000.00	100,000.00 CR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
29/03/2019	To take up tax payment paid personally		518.00		518.00 DR
			518.00		518.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - TFN Credits Adjustment - 30/06/2019			7.00	7.00 CR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		4,004.10		3,997.10 DR
			4,004.10	7.00	3,997.10 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
17/10/2018	System Member Journals		100,000.00		100,000.00 DR
20/02/2019	System Member Journals		9,900.00		109,900.00 DR
29/03/2019	System Member Journals		519.05		110,419.05 DR

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19/06/2019	System Member Journals		1,445.00		111,864.05 DR
30/06/2019	System Member Journals		86,505.00		198,369.05 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		460,306.52		658,675.57 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			254.10	658,421.47 DR
			658,675.57	254.10	658,421.47 DR
Opening Balance (50010)					
<u>(Opening Balance) Mason, John - Accumulation (MASJOH00002A)</u>					
01/07/2018	Opening Balance				44,762.29 CR
					44,762.29 CR
Contributions (52420)					
<u>(Contributions) Mason, John - Accumulation (MASJOH00002A)</u>					
20/02/2019	System Member Journals			9,900.00	9,900.00 CR
29/03/2019	System Member Journals			519.05	10,419.05 CR
19/06/2019	System Member Journals			1,700.00	12,119.05 CR
30/06/2019	System Member Journals			90,000.00	102,119.05 CR
				102,119.05	102,119.05 CR
Transfers In (52850)					
<u>(Transfers In) Mason, John - Accumulation (MASJOH00002A)</u>					
17/10/2018	System Member Journals			100,000.00	100,000.00 CR
				100,000.00	100,000.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Mason, John - Accumulation (MASJOH00002A)</u>					
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			460,306.52	460,306.52 CR
				460,306.52	460,306.52 CR
Income Tax (53330)					
<u>(Income Tax) Mason, John - Accumulation (MASJOH00002A)</u>					
17/10/2018	System Member Journals				0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		254.10		254.10 DR
			254.10		254.10 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Mason, John - Accumulation (MASJOH00002A)</u>					
19/06/2019	System Member Journals		255.00		255.00 DR
30/06/2019	System Member Journals		3,495.00		3,750.00 DR
			3,750.00		3,750.00 DR
Bank Accounts (60400)					
<u>Cash at Bank (Main)</u>					
01/07/2018	Opening Balance				507.34 DR
17/10/2018	Super rollover	100,000.00			100,507.34 DR
21/10/2018	Harmony Fund Investment			100,000.00	507.34 DR
01/11/2018	Interest		9.52		516.86 DR
15/01/2019	Harmony Distribution		1,750.00		2,266.86 DR
20/02/2019	mm share placement		9,900.00		12,166.86 DR
20/02/2019	mm share palce ment			12,000.00	166.86 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
15/04/2019	Harmony Distribution		1,750.00		1,916.86 DR
29/04/2019	Visa transfer			1,800.00	116.86 DR
19/06/2019	Non concessional contribution / Repayment of funds withdrawn		3,500.00		3,616.86 DR
30/06/2019	Non concessional contribution		90,000.00		93,616.86 DR
			206,909.52	113,800.00	93,616.86 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
29/04/2019	Visa transfer		1,800.00		1,800.00 DR
19/06/2019	Non concessional contribution / Repayment of funds withdrawn			1,800.00	0.00 DR
			1,800.00	1,800.00	0.00 DR
Overseas Listed Shares (76200)					
<u>Macarthur Minerals Ltd (AFR)</u>					
01/07/2018	Opening Balance	1,190,140.00			44,256.00 DR
20/02/2019	mm share palce ment	282,900.00	12,000.00		56,256.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$0.350000 (Exit) - 1,473,040.000000 Units on hand		459,308.00		515,564.00 DR
		1,473,040.00	471,308.00		515,564.00 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>Harmony Industrial Property Fund Unit Trust (HIPFUT)</u>					
21/10/2018	Harmony Fund Investment	100,000.00	100,000.00		100,000.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$0.980000 (Exit) - 100,000.000000 Units on hand			2,000.00	98,000.00 DR
		100,000.00	100,000.00	2,000.00	98,000.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2018	Opening Balance				1.05 CR
29/03/2019	To take up tax payment paid personally		1.05		0.00 DR
30/06/2019	Create Entries - TFN Credits Adjustment - 30/06/2019		7.00		7.00 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			4,004.10	3,997.10 CR
			8.05	4,004.10	3,997.10 CR
Total Debits:			1,449,227.34		
Total Credits:				1,449,227.34	