

# PLCM Super Fund General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Flowcastle Unit Trust (MOR204-FLOWCASTLE)</u>					
30/06/2021	being to take up flowcastle distribution			713,000.49	713,000.49 CR
30/06/2021	MOR204-FLOWCASTLE - Flowcastle Unit Trust - Custom Tax Data - 30/06/2021				713,000.49 CR
30/06/2021	MOR204-FLOWCASTLE - Flowcastle Unit Trust - Custom Tax Data - 30/06/2021				713,000.49 CR
			<b>0.00</b>	<b>713,000.49</b>	<b>713,000.49 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
22/06/2021	being to record redemption of units upon vesting of unit trust (Auto reprocessed due to distribution entered / deleted on 30/06/2021) (MOR204-FLOWCASTLE)		642,378.00		642,378.00 DR
22/06/2021	Unrealised Gain writeback as at 22/06/2021 (MOR204-FLOWCASTLE)			7,726.00	634,652.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.000000 - 0.000000 Units on hand (MOR204-FLOWCASTLE)			13,357.25	621,294.75 DR
			<b>642,378.00</b>	<b>21,083.25</b>	<b>621,294.75 DR</b>
<b>Interest Received (25000)</b>					
<u>CBA Direct Investment Account 9127 (CBA10459127)</u>					
01/07/2020	CREDIT INTEREST			12.70	12.70 CR
01/08/2020	CREDIT INTEREST			12.56	25.26 CR
01/09/2020	CREDIT INTEREST			12.57	37.83 CR
01/10/2020	CREDIT INTEREST			12.41	50.24 CR
01/11/2020	CREDIT INTEREST			44.68	94.92 CR
01/12/2020	CREDIT INTEREST			57.72	152.64 CR
01/01/2021	CREDIT INTEREST			33.25	185.89 CR
01/02/2021	CREDIT INTEREST			33.25	219.14 CR
01/03/2021	CREDIT INTEREST			30.03	249.17 CR
01/04/2021	CREDIT INTEREST			33.25	282.42 CR
01/05/2021	CREDIT INTEREST			32.15	314.57 CR
01/06/2021	CREDIT INTEREST			33.13	347.70 CR
				<b>347.70</b>	<b>347.70 CR</b>
<b>Property Income (28000)</b>					
<u>Other Property Income (3284703)</u>					
29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021			89.38	89.38 CR
29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021			27.35	116.73 CR
29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021			67.25	183.98 CR
				<b>183.98</b>	<b>183.98 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
14/09/2020	TRANSFER TO OTHER BANK COMMBANK		341.00		341.00 DR

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	APP LOOPSPL NBSF000058				
			<b>341.00</b>		<b>341.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
11/09/2020	ASIC ANNUAL REVIEW		55.00		55.00 DR
			<b>55.00</b>		<b>55.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
31/05/2021	WDL BRANCH CLEVELAND [WDL BRANCH CLEVELAND - deposit]		15.00		15.00 DR
			<b>15.00</b>		<b>15.00 DR</b>
<b>Insurance (38000)</b>					
<u>Insurance (38000)</u>					
02/12/2020	AUDIT SHIELD		320.00		320.00 DR
			<b>320.00</b>		<b>320.00 DR</b>
<b>Property Expenses - Insurance Premium (41980)</b>					
<u>2 Crosby Place, Cleveland (MOR204-Property)</u>					
04/06/2021	AJG INSURANCE BROKER COMMBANK APP BPAY 4 40006667735 HOUSEINSURANCE 3CROSBY		1,215.57		1,215.57 DR
			<b>1,215.57</b>		<b>1,215.57 DR</b>
<b>Benefits Paid/Transfers Out (46000)</b>					
<u>(Benefits Paid/Transfers Out) Morgan, Paul - Accumulation (MORPAU00001A)</u>					
13/07/2020	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>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		13,266.60		13,266.60 DR
			<b>13,266.60</b>		<b>13,266.60 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
13/07/2020	System Member Journals			10,000.00	10,000.00 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		90,245.70		80,245.70 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		45.15		80,290.85 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			13,259.97	67,030.88 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			6.63	67,024.25 DR
			<b>90,290.85</b>	<b>23,266.60</b>	<b>67,024.25 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Morgan, Linda - Accumulation (MORLIN00002A)</u>					
01/07/2020	Opening Balance				317.00 CR
01/07/2020	Close Period Journal			2.96	319.96 CR
				<b>2.96</b>	<b>319.96 CR</b>
<u>(Opening Balance) Morgan, Paul - Accumulation (MORPAU00001A)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Opening Balance				707,241.30 CR
01/07/2020	Close Period Journal		2,608.02		704,633.28 CR
			<b>2,608.02</b>		<b>704,633.28 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Morgan, Linda - Accumulation (MORLIN00002A)</u>					
01/07/2020	Opening Balance				4.42 CR
01/07/2020	Close Period Journal		4.42		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			45.15	45.15 CR
			<b>4.42</b>	<b>45.15</b>	<b>45.15 CR</b>
<u>(Share of Profit/(Loss)) Morgan, Paul - Accumulation (MORPAU00001A)</u>					
01/07/2020	Opening Balance				11,052.62 CR
01/07/2020	Close Period Journal		11,052.62		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			90,245.70	90,245.70 CR
			<b>11,052.62</b>	<b>90,245.70</b>	<b>90,245.70 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Morgan, Linda - Accumulation (MORLIN00002A)</u>					
01/07/2020	Opening Balance				1.46 DR
01/07/2020	Close Period Journal			1.46	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		6.63		6.63 DR
			<b>6.63</b>	<b>1.46</b>	<b>6.63 DR</b>
<u>(Income Tax) Morgan, Paul - Accumulation (MORPAU00001A)</u>					
01/07/2020	Opening Balance				3,660.64 DR
01/07/2020	Close Period Journal			3,660.64	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		13,259.97		13,259.97 DR
			<b>13,259.97</b>	<b>3,660.64</b>	<b>13,259.97 DR</b>
<b>Benefits Paid/Transfers Out (54500)</b>					
<u>(Benefits Paid/Transfers Out) Morgan, Paul - Accumulation (MORPAU00001A)</u>					
01/07/2020	Opening Balance				10,000.00 DR
01/07/2020	Close Period Journal			10,000.00	0.00 DR
13/07/2020	System Member Journals		10,000.00		10,000.00 DR
			<b>10,000.00</b>	<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>					
01/07/2020	Opening Balance				103,884.87 DR
01/07/2020	CREDIT INTEREST		12.70		103,897.57 DR
01/07/2020	TAX OFFICE PAYMENTS 4345143530452460 PAYG JUNE2020			1,392.00	102,505.57 DR
13/07/2020	TRANSFER TO XX5119 COMMBANK APP COVID 19 EARLY RELEASE			10,000.00	92,505.57 DR
15/07/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		4,014.58		96,520.15 DR
01/08/2020	CREDIT INTEREST		12.56		96,532.71 DR
17/08/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA		4,398.31		100,931.02 DR
01/09/2020	CREDIT INTEREST		12.57		100,943.59 DR
11/09/2020	ASIC ANNUAL REVIEW			55.00	100,888.59 DR

**PLCM Super Fund**  
**General Ledger**

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
14/09/2020	TRANSFER TO OTHER BANK COMMBANK APP LOOPSPL NBSF000058			341.00	100,547.59 DR
30/09/2020	TAX OFFICE PAYMENTS 4345143530452460 PAYG SEPTEMBER 2020			1,326.00	99,221.59 DR
01/10/2020	CREDIT INTEREST		12.41		99,234.00 DR
20/10/2020	DIRECT CREDIT 301500 PEXA SETTLEMENT PEXA205076391D13F		649,744.88		748,978.88 DR
01/11/2020	CREDIT INTEREST		44.68		749,023.56 DR
03/11/2020	CHQ DEP BRANCH MOUNT GRAVATT		35,331.28		784,354.84 DR
25/11/2020	TAX OFFICE PAYMENTS 784432353774460 DEPOSIT IN ERROR BAS [TAX OFFICE PAYMENTS 784432353774460 DEPOSIT IN ERROR BAS - reduction of the distributions previously made as incorrectly determined before final figures calculated ]			1,227.84	783,127.00 DR
01/12/2020	CREDIT INTEREST		57.72		783,184.72 DR
02/12/2020	AUDIT SHIELD			320.00	782,864.72 DR
01/01/2021	CREDIT INTEREST		33.25		782,897.97 DR
01/02/2021	CREDIT INTEREST		33.25		782,931.22 DR
01/03/2021	CREDIT INTEREST		30.03		782,961.25 DR
01/04/2021	CREDIT INTEREST		33.25		782,994.50 DR
15/04/2021	TAX OFFICE PAYMENTS 4345143530452460 PAYG DEC 2020			1,326.00	781,668.50 DR
01/05/2021	CREDIT INTEREST		32.15		781,700.65 DR
31/05/2021	WDL BRANCH CLEVELAND [WDL BRANCH CLEVELAND - deposit]			50,015.00	731,685.65 DR
01/06/2021	CREDIT INTEREST		33.13		731,718.78 DR
02/06/2021	TRANSFER TO ASAP BUILDING & PEST 2 CROSBY PMORGAN			320.00	731,398.78 DR
04/06/2021	AJG INSURANCE BROKER COMMBANK APP BPAY 4 40006667735 HOUSEINSURANCE 3CROSBY			1,215.57	730,183.21 DR
			<b>693,836.75</b>	<b>67,538.41</b>	<b>730,183.21 DR</b>

**Real Estate Properties ( Australian - Residential) (77200)**

2 Crosby Place, Cleveland (MOR204-Property)

29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021	0.00	630,000.00		630,000.00 DR
29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021	0.00		2,000.00	628,000.00 DR
29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021	0.00	23,625.00		651,625.00 DR
29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021	0.00	2,047.00		653,672.00 DR
29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021	0.00	117.92		653,789.92 DR
31/05/2021	WDL BRANCH CLEVELAND [WDL BRANCH CLEVELAND - deposit]	1.00	50,000.00		703,789.92 DR
02/06/2021	TRANSFER TO ASAP BUILDING & PEST 2 CROSBY PMORGAN	0.00	320.00		704,109.92 DR

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As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2021	Being to record legals on purchase of property	0.00	1,550.00		705,659.92 DR
		<b>1.00</b>	<b>707,659.92</b>	<b>2,000.00</b>	<b>705,659.92 DR</b>
<b>Units in Unlisted Unit Trusts (Australian) (78400)</b>					
<u>Flowcastle Unit Trust (MOR204-FLOWCASTLE)</u>					
01/07/2020	Opening Balance	138,917.00			621,294.75 DR
22/06/2021	being to record redemption of units upon vesting of unit trust (Auto reprocessed due to distribution entered / deleted on 30/06/2021)	(138,917.00)		642,378.00	21,083.25 CR
22/06/2021	Unrealised Gain writeback as at 22/06/2021		7,726.00		13,357.25 CR
30/06/2021	Revaluation - 30/06/2021 @ \$0.000000 - 0.000000 Units on hand		13,357.25		0.00 DR
		<b>0.00</b>	<b>21,083.25</b>	<b>642,378.00</b>	<b>0.00 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				1,904.90 DR
30/09/2020	TAX OFFICE PAYMENTS 4345143530452460 PAYG SEPTEMBER 2020		1,326.00		3,230.90 DR
15/04/2021	TAX OFFICE PAYMENTS 4345143530452460 PAYG DEC 2020		1,326.00		4,556.90 DR
30/06/2021	being to record June 2021 PAYGI + March 2021 PAYGI not paid at 30.06.2021		1,326.00		5,882.90 DR
30/06/2021	being to record June 2021 PAYGI + March 2021 PAYGI not paid at 30.06.2021		1,326.00		7,208.90 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			13,266.60	6,057.70 CR
			<b>5,304.00</b>	<b>13,266.60</b>	<b>6,057.70 CR</b>
<b>PAYG Payable (86000)</b>					
<u>PAYG Payable (86000)</u>					
01/07/2020	Opening Balance				1,392.00 CR
01/07/2020	TAX OFFICE PAYMENTS 4345143530452460 PAYG JUNE2020		1,392.00		0.00 DR
30/06/2021	being to record June 2021 PAYGI + March 2021 PAYGI not paid at 30.06.2021			1,326.00	1,326.00 CR
30/06/2021	being to record June 2021 PAYGI + March 2021 PAYGI not paid at 30.06.2021			1,326.00	2,652.00 CR
			<b>1,392.00</b>	<b>2,652.00</b>	<b>2,652.00 CR</b>
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021			627,816.02	627,816.02 CR
29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021			23,625.00	651,441.02 CR
29/05/2021	being to record settlement of property purchased - not settled until 13/07/2021 and record as creditor to record the asset at 30.06.2021			2,164.92	653,605.94 CR
30/06/2021	Being to record legals on purchase of property			1,550.00	655,155.94 CR

PLCM Super Fund  
**General Ledger**

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Transaction Date	Description	Units	Debit	Credit	Balance \$
				<b>655,155.94</b>	<b>655,155.94 CR</b>
<b>Sundry Creditor - FlowCastle Unit Trust Current Account (88010)</b>					
<u>Sundry Creditor - FlowCastle Unit Trust Current Account (88010)</u>					
01/07/2020	Opening Balance				20,739.28 CR
15/07/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			4,014.58	24,753.86 CR
17/08/2020	DIRECT CREDIT W PETTIGREW P/L TRANSFER 145 LOGA			4,398.31	29,152.17 CR
20/10/2020	DIRECT CREDIT 301500 PEXA SETTLEMENT PEXA205076391D13F			649,744.88	678,897.05 CR
03/11/2020	CHQ DEP BRANCH MOUNT GRAVATT			35,331.28	714,228.33 CR
25/11/2020	TAX OFFICE PAYMENTS 784432353774460 DEPOSIT IN ERROR BAS [TAX OFFICE PAYMENTS 784432353774460 DEPOSIT IN ERROR BAS - reduction of the distributions previously made as incorrectly determined before final figures calculated ]		1,227.84		713,000.49 CR
22/06/2021	being to record redemption of units upon vesting of unit trust (Auto reprocessed due to distribution entered / deleted on 30/06/2021)				713,000.49 CR
30/06/2021	being to take up flowcastle distribution		713,000.49		0.00 DR
			<b>714,228.33</b>	<b>693,489.05</b>	<b>0.00 DR</b>

**Total Debits: 2,938,317.93**

**Total Credits: 2,938,317.93**