

MAC CORMACK SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
(Contributions) Mac Cormack, Donald - Accumulation (MACDON00002A)					
24/06/2022	TFR FROM 020395062			104,000.00	104,000.00 CR
				104,000.00	104,000.00 CR
Interest Received (25000)					
BOQ WebSavings A/c (BQL20838881)					
31/07/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.91	6.91 CR
31/08/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.90	13.81 CR
30/09/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.68	20.49 CR
31/10/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.87	27.36 CR
30/11/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.61	33.97 CR
31/12/2021	INTEREST PAYMENT SYSTEM GENERATED *			6.83	40.80 CR
31/01/2022	INTEREST PAYMENT SYSTEM GENERATED *			6.81	47.61 CR
28/02/2022	INTEREST PAYMENT SYSTEM GENERATED *			6.15	53.76 CR
31/03/2022	INTEREST PAYMENT SYSTEM GENERATED *			6.74	60.50 CR
30/04/2022	INTEREST PAYMENT SYSTEM GENERATED *			6.18	66.68 CR
31/05/2022	INTEREST PAYMENT SYSTEM GENERATED *			6.39	73.07 CR
30/06/2022	INTEREST PAYMENT SYSTEM GENERATED *			7.03	80.10 CR
				80.10	80.10 CR
Accountancy Fees (30100)					
Accountancy Fees (30100)					
15/07/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741		275.00		275.00 DR
17/10/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741		302.50		577.50 DR
06/01/2022	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741		302.50		880.00 DR
26/03/2022	TFR TO ACCOUNT 020395062 - pension plus reimb of ASIC fee and HFB Inv 2016		302.50		1,182.50 DR
26/05/2022	Take up adj to accounting fees on issue of 2021FY final fee			396.00	786.50 DR
			1,182.50	396.00	786.50 DR
Administration Costs (30200)					
Administration Costs (30200)					
24/12/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741		220.00		220.00 DR
			220.00		220.00 DR
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
24/06/2022	BPAY TAX OFFICE PAYMENTS IB2-36591304		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
26/05/2022	Take up adj to accounting fees on issue		396.00		396.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	of 2021FY final fee				
			396.00		396.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
16/12/2021	ASIC levy paid, but not by the Fund		56.00		56.00 DR
			56.00		56.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
31/07/2021	INTERNET PAY ANYONE FEE		0.65		0.65 DR
31/10/2021	INTERNET PAY ANYONE FEE		0.65		1.30 DR
31/12/2021	INTERNET PAY ANYONE FEE		0.65		1.95 DR
31/01/2022	INTERNET PAY ANYONE FEE		0.65		2.60 DR
30/04/2022	INTERNET PAY ANYONE FEE		0.65		3.25 DR
			3.25		3.25 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Mac Cormack, Donald - Pension (Account Based Pension 6) (MACDON00045P)</u>					
26/03/2022	TFR TO ACCOUNT 020395062 - pension plus reimb of ASIC fee and HFB Inv 2016		9,561.50		9,561.50 DR
			9,561.50		9,561.50 DR
<u>(Pensions Paid) Mac Cormack, Faye - Pension (Account Based Pension) (MACFAY00002P)</u>					
26/03/2022	TFR TO ACCOUNT 020395062 - pension plus reimb of ASIC fee and HFB Inv 2016		80.00		80.00 DR
			80.00		80.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
24/06/2022	Create Entries - Income Tax Expense - 24/06/2022		2,976.15		2,976.15 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			218.85	2,757.30 DR
			2,976.15	218.85	2,757.30 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
26/03/2022	System Member Journals			9,561.50	9,561.50 CR
26/03/2022	System Member Journals			80.00	9,641.50 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			21.98	9,663.48 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			1,014.59	10,678.07 CR
23/06/2022	Create Entries - Profit/Loss Allocation - 23/06/2022			345.62	11,023.69 CR
23/06/2022	Create Entries - Profit/Loss Allocation - 23/06/2022			6.49	11,030.18 CR
24/06/2022	System Member Journals	100,985.00			89,954.82 DR
24/06/2022	Create Entries - Profit/Loss Allocation - 24/06/2022			104.27	89,850.55 DR
24/06/2022	Create Entries - Profit/Loss Allocation - 24/06/2022			151.44	89,699.11 DR
24/06/2022	Create Entries - Profit/Loss Allocation - 24/06/2022			3.29	89,695.82 DR
24/06/2022	Create Entries - Income Tax Expense Allocation - 24/06/2022		38.85		89,734.67 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		4.11		89,738.78 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		2.83		89,741.61 DR

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30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		0.09		89,741.70 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		127.96		89,869.66 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		88.13		89,957.79 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		2.76		89,960.55 DR
			101,249.73	11,289.18	89,960.55 DR
Opening Balance (50010)					
<u>(Opening Balance) Mac Cormack, Donald - Accumulation (MACDON00002A)</u>					
01/07/2021	Opening Balance				9,795.42 CR
01/07/2021	Close Period Journal			4,011.89	13,807.31 CR
				4,011.89	13,807.31 CR
<u>(Opening Balance) Mac Cormack, Donald - Pension (Account Based Pension 4) (MACDON00017P)</u>					
01/07/2021	Opening Balance				145,514.92 CR
01/07/2021	Close Period Journal		145,514.92		0.00 DR
			145,514.92		0.00 DR
<u>(Opening Balance) Mac Cormack, Donald - Pension (Account Based Pension 5) (MACDON00032P)</u>					
01/07/2021	Close Period Journal			143,774.66	143,774.66 CR
				143,774.66	143,774.66 CR
<u>(Opening Balance) Mac Cormack, Faye - Pension (Account Based Pension) (MACFAY00002P)</u>					
01/07/2021	Opening Balance				3,385.33 CR
01/07/2021	Close Period Journal		113.29		3,272.04 CR
			113.29		3,272.04 CR
Contributions (52420)					
<u>(Contributions) Mac Cormack, Donald - Accumulation (MACDON00002A)</u>					
01/07/2021	Opening Balance				16,000.00 CR
01/07/2021	Close Period Journal		16,000.00		0.00 DR
24/06/2022	System Member Journals			104,000.00	104,000.00 CR
			16,000.00	104,000.00	104,000.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Mac Cormack, Donald - Accumulation (MACDON00002A)</u>					
01/07/2021	Opening Balance				30.44 DR
01/07/2021	Close Period Journal			30.44	0.00 DR
24/06/2022	Create Entries - Profit/Loss Allocation - 24/06/2022		104.27		104.27 DR
			104.27	30.44	104.27 DR
<u>(Share of Profit/(Loss)) Mac Cormack, Donald - Pension (Account Based Pension 5) (MACDON00032P)</u>					
01/07/2021	Opening Balance				1,521.68 DR
01/07/2021	Close Period Journal			1,521.68	0.00 DR
				1,521.68	0.00 DR
<u>(Share of Profit/(Loss)) Mac Cormack, Donald - Pension (Account Based Pension 6) (MACDON00045P)</u>					
31/05/2022	Profit/Loss Allocation - 31/05/2022		1,014.59		1,014.59 DR
23/06/2022	Create Entries - Profit/Loss Allocation - 23/06/2022		345.62		1,360.21 DR
24/06/2022	Create Entries - Profit/Loss Allocation - 24/06/2022		151.44		1,511.65 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			4.11	1,507.54 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			1,511.65	4.11	1,507.54 DR
	<u>(Share of Profit/(Loss)) Mac Cormack, Donald - Pension (Account Based Pension 7) (MACDON00066P)</u>				
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			2.83	2.83 CR
				2.83	2.83 CR
	<u>(Share of Profit/(Loss)) Mac Cormack, Faye - Pension (Account Based Pension) (MACFAY00002P)</u>				
01/07/2021	Opening Balance				33.29 DR
01/07/2021	Close Period Journal			33.29	0.00 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		21.98		21.98 DR
23/06/2022	Create Entries - Profit/Loss Allocation - 23/06/2022		6.49		28.47 DR
24/06/2022	Create Entries - Profit/Loss Allocation - 24/06/2022		3.29		31.76 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			0.09	31.67 DR
			31.76	33.38	31.67 DR
	Income Tax (53330)				
	<u>(Income Tax) Mac Cormack, Donald - Accumulation (MACDON00002A)</u>				
01/07/2021	Opening Balance				237.75 CR
01/07/2021	Close Period Journal		237.75		0.00 DR
24/06/2022	Create Entries - Income Tax Expense Allocation - 24/06/2022			38.85	38.85 CR
			237.75	38.85	38.85 CR
	<u>(Income Tax) Mac Cormack, Donald - Pension (Account Based Pension 6) (MACDON00045P)</u>				
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			127.96	127.96 CR
				127.96	127.96 CR
	<u>(Income Tax) Mac Cormack, Donald - Pension (Account Based Pension 7) (MACDON00066P)</u>				
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			88.13	88.13 CR
				88.13	88.13 CR
	<u>(Income Tax) Mac Cormack, Faye - Pension (Account Based Pension) (MACFAY00002P)</u>				
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			2.76	2.76 CR
				2.76	2.76 CR
	Contributions Tax (53800)				
	<u>(Contributions Tax) Mac Cormack, Donald - Accumulation (MACDON00002A)</u>				
01/07/2021	Opening Balance				2,400.00 DR
01/07/2021	Close Period Journal			2,400.00	0.00 DR
24/06/2022	System Member Journals		3,015.00		3,015.00 DR
			3,015.00	2,400.00	3,015.00 DR
	Pensions Paid (54160)				
	<u>(Pensions Paid) Mac Cormack, Donald - Pension (Account Based Pension 5) (MACDON00032P)</u>				
01/07/2021	Opening Balance				10,014.00 DR
01/07/2021	Close Period Journal			10,014.00	0.00 DR
				10,014.00	0.00 DR
	<u>(Pensions Paid) Mac Cormack, Donald - Pension (Account Based Pension 6) (MACDON00045P)</u>				
26/03/2022	System Member Journals		9,561.50		9,561.50 DR
			9,561.50		9,561.50 DR
	<u>(Pensions Paid) Mac Cormack, Faye - Pension (Account Based Pension) (MACFAY00002P)</u>				

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As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				80.00 DR
01/07/2021	Close Period Journal			80.00	0.00 DR
26/03/2022	System Member Journals		80.00		80.00 DR
			80.00	80.00	80.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Mac Cormack, Donald - Accumulation (MACDON00002A)</u>					
01/07/2021	Opening Balance				145,514.92 CR
01/07/2021	Close Period Journal		145,514.92		0.00 DR
01/07/2021	Commutation			143,774.66	143,774.66 CR
			145,514.92	143,774.66	143,774.66 CR
<u>(Internal Transfers In) Mac Cormack, Donald - Pension (Account Based Pension 5) (MACDON00032P)</u>					
01/07/2021	Opening Balance				155,310.34 CR
01/07/2021	Close Period Journal		155,310.34		0.00 DR
			155,310.34		0.00 DR
<u>(Internal Transfers In) Mac Cormack, Donald - Pension (Account Based Pension 6) (MACDON00045P)</u>					
01/07/2021	New Pension Member			157,581.97	157,581.97 CR
				157,581.97	157,581.97 CR
<u>(Internal Transfers In) Mac Cormack, Donald - Pension (Account Based Pension 7) (MACDON00066P)</u>					
25/06/2022	New Pension Member			100,919.58	100,919.58 CR
				100,919.58	100,919.58 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Mac Cormack, Donald - Accumulation (MACDON00002A)</u>					
01/07/2021	Opening Balance				155,310.34 DR
01/07/2021	Close Period Journal			155,310.34	0.00 DR
01/07/2021	New Pension Member		157,581.97		157,581.97 DR
25/06/2022	New Pension Member		100,919.58		258,501.55 DR
			258,501.55	155,310.34	258,501.55 DR
<u>(Internal Transfers Out) Mac Cormack, Donald - Pension (Account Based Pension 4) (MACDON00017P)</u>					
01/07/2021	Opening Balance				145,514.92 DR
01/07/2021	Close Period Journal			145,514.92	0.00 DR
				145,514.92	0.00 DR
<u>(Internal Transfers Out) Mac Cormack, Donald - Pension (Account Based Pension 5) (MACDON00032P)</u>					
01/07/2021	Commutation		143,774.66		143,774.66 DR
			143,774.66		143,774.66 DR
Bank Accounts (60400)					
<u>BOQ WebSavings A/c (BQL20838881)</u>					
01/07/2021	Opening Balance				163,016.91 DR
15/07/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741			275.00	162,741.91 DR
31/07/2021	INTERNET PAY ANYONE FEE			0.65	162,741.26 DR
31/07/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.91		162,748.17 DR
18/08/2021	BPAY DIGITAL PACIFIC P/L IB2-42021561 [TFR FROM 021624697]			179.00	162,569.17 DR
18/08/2021	BPAY DIGITAL PACIFIC P/L IB2-42021561 [TFR FROM 021624697]		179.00		162,748.17 DR

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31/08/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.90		162,755.07 DR
30/09/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.68		162,761.75 DR
17/10/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741			302.50	162,459.25 DR
17/10/2021	BPAY TAX OFFICE PAYMENTS IB2-22501675			1,420.00	161,039.25 DR
31/10/2021	INTERNET PAY ANYONE FEE			0.65	161,038.60 DR
31/10/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.87		161,045.47 DR
30/11/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.61		161,052.08 DR
24/12/2021	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741			220.00	160,832.08 DR
31/12/2021	INTERNET PAY ANYONE FEE			0.65	160,831.43 DR
31/12/2021	INTEREST PAYMENT SYSTEM GENERATED *		6.83		160,838.26 DR
06/01/2022	PAY ANYONE TO HFB Super Pty Ltd Westpac 034026 000422741			302.50	160,535.76 DR
31/01/2022	INTERNET PAY ANYONE FEE			0.65	160,535.11 DR
31/01/2022	INTEREST PAYMENT SYSTEM GENERATED *		6.81		160,541.92 DR
28/02/2022	INTEREST PAYMENT SYSTEM GENERATED *		6.15		160,548.07 DR
26/03/2022	TFR TO ACCOUNT 020395062 - pension plus reimb of ASIC fee and HFB Inv 2016			10,000.00	150,548.07 DR
26/03/2022	TFR FROM 020395062 [BPAY WESTPAC CARDS IB2-15070113]			4,437.00	146,111.07 DR
26/03/2022	TFR FROM 020395062 [BPAY WESTPAC CARDS IB2-15070113]		4,437.00		150,548.07 DR
31/03/2022	INTEREST PAYMENT SYSTEM GENERATED *		6.74		150,554.81 DR
13/04/2022	PAY ANYONE TO Chris Barnett 733270 000527943 [TFR FROM 021624697]			453.00	150,101.81 DR
13/04/2022	PAY ANYONE TO Chris Barnett 733270 000527943 [TFR FROM 021624697]		453.00		150,554.81 DR
30/04/2022	INTERNET PAY ANYONE FEE			0.65	150,554.16 DR
30/04/2022	INTEREST PAYMENT SYSTEM GENERATED *		6.18		150,560.34 DR
29/05/2022	BPAY TAX OFFICE PAYMENTS IB2-39629815			1.00	150,559.34 DR
31/05/2022	INTEREST PAYMENT SYSTEM GENERATED *		6.39		150,565.73 DR
24/06/2022	TFR FROM 020395062		104,000.00		254,565.73 DR
24/06/2022	BPAY TAX OFFICE PAYMENTS IB2-36591304			1,000.90	253,564.83 DR
30/06/2022	INTEREST PAYMENT SYSTEM GENERATED *		7.03		253,571.86 DR
			109,149.10	18,594.15	253,571.86 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2021	Opening Balance				742.25 CR
29/05/2022	BPAY TAX OFFICE PAYMENTS IB2-39629815		0.35		741.90 CR
24/06/2022	BPAY TAX OFFICE PAYMENTS IB2-36591304		741.90		0.00 DR
24/06/2022	Create Entries - Income Tax Expense - 24/06/2022			2,976.15	2,976.15 CR
30/06/2022	Annual PAYGI		2,162.00		814.15 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		218.85		595.30 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			3,123.10	2,976.15	595.30 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				1,420.65 CR
17/10/2021	BPAY TAX OFFICE PAYMENTS IB2-22501675		1,420.00		0.65 CR
16/12/2021	ASIC levy paid, but not by the Fund			56.00	56.65 CR
26/03/2022	TFR TO ACCOUNT 020395062 - pension plus reimb of ASIC fee and HFB Inv 2016		56.00		0.65 CR
29/05/2022	BPAY TAX OFFICE PAYMENTS IB2-39629815		0.65		0.00 DR
30/06/2022	Annual PAYGI			2,162.00	2,162.00 CR
			1,476.65	2,218.00	2,162.00 CR

Total Debits: 1,109,004.59

Total Credits: 1,109,004.59