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Accrual Basis

J & C Rowland Super Fund General Ledger As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
CBA - J & C ROWLAND BANK A/C									534,196.68
General Journal	1/07/2021	Pg:62		Commonwealth Ba...	Credit Interest	Interest Income	3.96		534,200.64
Cheque	1/07/2021	DB		Commonwealth Ba...	Bank Charges	BANK FEES		11.00	534,189.64
General Journal	1/07/2021	Pg:62		Commonwealth Ba...	Credit Interest	Interest Income	4.55		534,194.19
General Journal	1/07/2021	Pg:62		RWI	Super Contri...	-SPLIT-	1,463.16		535,657.35
Bill Pmt -Cheque	12/07/2021	351		Austbrokers Terrace	Renewal of L...	Accounts Pay...		1,037.05	534,620.30
Bill Pmt -Cheque	28/07/2021	352		Onkaparinga City C...	8644028750	Accounts Pay...		1,424.09	533,196.21
Cheque	28/07/2021	353a		Australian Taxation ...	BAS - Apr to ...	Tax Payable		1,809.00	531,387.21
Cheque	28/07/2021	353b		Australian Taxation ...	PAYG Instal...	PROVISION F...		2,379.00	529,008.21
Payment	28/07/2021			Retaining Wall Indu...	Balance of In...	Accounts Rec...	6,807.62		535,815.83
Cheque	1/08/2021	DB		Commonwealth Ba...	Bank Charges	BANK FEES		5.00	535,810.83
General Journal	6/08/2021	Pg:62		RWI	Super Contri...	-SPLIT-	1,925.20		537,736.03
Bill Pmt -Cheque	9/08/2021	354		Revenue SA	545348	Accounts Pay...		795.85	536,940.18
Cheque	1/09/2021	DB		Commonwealth Ba...	Bank Charges	BANK FEES		17.00	536,923.18
General Journal	1/09/2021	Pg:62		RWI	Super Contri...	-SPLIT-	1,540.16		538,463.34
General Journal	1/09/2021	Pg:62		Commonwealth Ba...	Credit Interest	Interest Income	4.57		538,467.91
Bill Pmt -Cheque	13/09/2021	355		Revenue SA	545348	Accounts Pay...		143.35	538,324.56
Bill Pmt -Cheque	16/09/2021	356		SA Water Corporati...	8644028750	Accounts Pay...		219.80	538,104.76
Payment	17/09/2021			Retaining Wall Indu...	Balance of In...	Accounts Rec...	12,000.00		550,104.76
Payment	23/09/2021			Shaman Ween-Ver...	Balance of In...	Accounts Rec...	109.90		550,214.66
Payment	28/09/2021			Shaman Ween-Ver...	Balance of In...	Accounts Rec...	4,836.00		555,050.66
Payment	30/09/2021			Shaman Ween-Ver...	Balance of In...	Accounts Rec...	372.00		555,422.66
General Journal	1/10/2021	Pg:63		Commonwealth Ba...	Interest Rece...	Interest Income	4.45		555,427.11
Cheque	1/10/2021	DB		Commonwealth Ba...	Bank Charges	BANK FEES		11.00	555,416.11
General Journal	1/10/2021	Pg:63		RWI	Super Contri...	-SPLIT-	1,925.20		557,341.31
Payment	14/10/2021			Retaining Wall Indu...	Balance of In...	Accounts Rec...	6,000.00		563,341.31
Bill Pmt -Cheque	15/10/2021	357		Onkaparinga City C...	VOID: 86440...	Accounts Pay...	0.00		563,341.31
Cheque	18/10/2021	358		Retaining Wall Indu...	Quarterly Rat...	-SPLIT-		1,421.00	561,920.31
Payment	18/10/2021			Retaining Wall Indu...	Balance of In...	Accounts Rec...	805.20		562,725.51
Cheque	26/10/2021	359		SA Water Corporati...	Quarterly W...	-SPLIT-		258.27	562,467.24
Cheque	27/10/2021	360a		Australian Taxation ...	GST on BAS ...	Tax Payable		2,075.00	560,392.24
Cheque	27/10/2021	360b		Australian Taxation ...	Tax Instalme...	PROVISION F...		2,893.00	557,499.24
General Journal	1/11/2021	Pg:63		Commonwealth Ba...	Interest Rece...	Interest Income	4.72		557,503.96
Cheque	1/11/2021	DB		Commonwealth Ba...	Bank Charges	BANK FEES		8.00	557,495.96
General Journal	5/11/2021	Pg:63		RWI	Super Contri...	-SPLIT-	1,540.16		559,036.12
General Journal	1/12/2021	Pg:63		Commonwealth Ba...	Interest Rece...	Interest Income	4.59		559,040.71
Cheque	1/12/2021	DB		Commonwealth Ba...	Bank Charges	BANK FEES		11.00	559,029.71
General Journal	9/12/2021	Pg:63		RWI	Super Contri...	-SPLIT-	1,540.16		560,569.87
Cheque	14/12/2021	361		SA Water Corporati...	Quarterly W...	-SPLIT-		240.99	560,328.88
Payment	20/12/2021			Retaining Wall Indu...	Balance of In...	Accounts Rec...	12,000.00		572,328.88
Bill Pmt -Cheque	21/12/2021	362		SA Water Corporati...	8644028750	Accounts Pay...		263.98	572,064.90
Payment	23/12/2021			Retaining Wall Indu...	Balance of In...	Accounts Rec...	290.38		572,355.28
Payment	23/12/2021			Shaman Ween-Ver...	Balance of In...	Accounts Rec...	120.50		572,475.78
Payment	30/12/2021			Shaman Ween-Ver...	Balance of In...	Accounts Rec...	4,836.00		577,311.78
Cheque	1/01/2022	DB		Commonwealth Ba...	Bank Charges	BANK FEES		11.00	577,300.78
General Journal	1/01/2022	Pg:64		Commonwealth Ba...	Credit Interest	Interest Income	4.77		577,305.55
General Journal	1/01/2022	Pg:64		RWI	Super Contri...	-SPLIT-	1,925.20		579,230.75

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J & C Rowland Super Fund General Ledger As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Bill Pmt -Cheque	18/01/2022	363		Onkaparinga City C...	8644028750	Accounts Pay...		689.00	578,541.75
Bill Pmt -Cheque	24/01/2022	364		Onkaparinga City C...	8644028750	Accounts Pay...		732.00	577,809.75
Payment	27/01/2022			Retaining Wall Indu...	Balance of In...	Accounts Rec...	885.72		578,695.47
Cheque	1/02/2022	DB		Commonwealth Ba...	Bank Charges	BANK FEES		11.00	578,684.47
General Journal	1/02/2022	Pg:64		Commonwealth Ba...	Credit Interest	Interest Income	4.90		578,689.37
General Journal	1/02/2022	Pg:64		RWI	Super Contri...	-SPLIT-	1,540.16		580,229.53
Cheque	25/02/2022	365A		Australian Taxation ...	Tax Instalme...	PROVISION F...		2,968.00	577,261.53
Cheque	25/02/2022	365B		Australian Taxation ...	GST on BAS ...	Tax Payable		2,091.00	575,170.53
General Journal	28/02/2022	Pg:64			Cheque Dep...	Suspense	508.17		575,678.70
Cheque	1/03/2022	DB		Commonwealth Ba...	Bank Charges	BANK FEES		14.00	575,664.70
General Journal	1/03/2022	Pg:64		Commonwealth Ba...	Credit Interest	Interest Income	4.46		575,669.16
General Journal	1/03/2022	Pg:64		RWI	Super Contri...	-SPLIT-	1,540.16		577,209.32
Bill Pmt -Cheque	3/03/2022	366		Crase Consuting Gr...	Preparation o...	Accounts Pay...		3,124.18	574,085.14
Bill Pmt -Cheque	18/03/2022	367		SA Water Corporati...	8644028750	Accounts Pay...		378.84	573,706.30
Bill Pmt -Cheque	31/03/2022	369		RWI	Replacement...	Accounts Pay...		229.00	573,477.30
Bill Pmt -Cheque	31/03/2022	368		SA Water Corporati...	8644028750	Accounts Pay...		258.49	573,218.81
Payment	31/03/2022			Shaman Ween-Ver...	Balance of In...	Accounts Rec...	2,604.00		575,822.81
Cheque	1/04/2022	DB		Commonwealth Ba...	Bank Charges	BANK FEES		14.00	575,808.81
General Journal	1/04/2022	Pg:65		Commonwealth Ba...	Credit Interest	Interest Income	4.89		575,813.70
Cheque	7/04/2022	372		CASH	Misc Gardeni...	-SPLIT-		707.29	575,106.41
Cheque	7/04/2022	371		CASH	VOID:	-SPLIT-	0.00		575,106.41
Cheque	7/04/2022	370		CASH	Rendering of...	Building Repairs		2,400.00	572,706.41
General Journal	7/04/2022	Pg:65		RWI	Super Contri...	-SPLIT-	1,925.20		574,631.61
Bill Pmt -Cheque	12/04/2022	373		Onkaparinga City C...	8644028750	Accounts Pay...		689.00	573,942.61
Bill Pmt -Cheque	13/04/2022	374		Onkaparinga City C...	8644028750	Accounts Pay...		732.00	573,210.61
Payment	13/04/2022			Retaining Wall Indu...	Balance of In...	Accounts Rec...	18,000.00		591,210.61
Payment	13/04/2022			Retaining Wall Indu...	Balance of In...	Accounts Rec...	284.34		591,494.95
Payment	13/04/2022			Retaining Wall Indu...	Balance of In...	Accounts Rec...	805.20		592,300.15
Cheque	20/04/2022	375		Add Air Lawn Care	Install New T...	-SPLIT-		880.00	591,420.15
Cheque	26/04/2022	9132...		Australian Taxation ...	GST for Jan t...	Tax Payable		1,675.00	589,745.15
Cheque	26/04/2022	9132...		Australian Taxation ...	GST for Jan t...	PROVISION F...		2,705.00	587,040.15
General Journal	27/04/2022				Bank Fees fo...	BANK FEES		15.00	587,025.15
General Journal	29/04/2022	Pg:65			Payment fro...	Suspense	1,240.00		588,265.15
Cheque	1/05/2022	DB		Commonwealth Ba...	Bank Charges	BANK FEES		26.00	588,239.15
General Journal	1/05/2022	Pg:65		Commonwealth Ba...	Credit Interest	Interest Income	4.72		588,243.87
General Journal	2/05/2022	Pg:65		RWI	Super Contri...	-SPLIT-	1,540.16		589,784.03
Cheque	12/05/2022	376		SGG & Co Consulti...	Audit of Acco...	-SPLIT-		550.00	589,234.03
Cheque	17/05/2022	377		McLean Gladstone ...	Title, VG Val...	-SPLIT-		4,095.00	585,139.03
Cheque	31/05/2022	378		Australian Taxation ...	Income Tax f...	PROVISION F...		5,826.45	579,312.58
Cheque	31/05/2022	379		ASIC	ASIC Fee for ...	-SPLIT-		56.00	579,256.58
Cheque	1/06/2022	DB		Commonwealth Ba...	Bank Charges	BANK FEES		14.00	579,242.58
General Journal	1/06/2022	Pg:65		Commonwealth Ba...	Credit Interest	Interest Income	5.00		579,247.58
General Journal	8/06/2022	Pg:65		RWI	Super Contri...	-SPLIT-	36,129.54		615,377.12
Bill Pmt -Cheque	15/06/2022	380		All About The Hous...	VOID: Intern...	Accounts Pay...	0.00		615,377.12
Bill Pmt -Cheque	15/06/2022	384		SA Water Corporati...	8644028750	Accounts Pay...		229.11	615,148.01
Bill Pmt -Cheque	16/06/2022	381		All About The Hous...	Internal Paint...	Accounts Pay...		6,100.00	609,048.01
Bill Pmt -Cheque	22/06/2022	382		SA Water Corporati...	8644028750	Accounts Pay...		241.65	608,806.36

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Accrual Basis

J & C Rowland Super Fund
General Ledger
As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Bill Pmt -Cheque	22/06/2022	383		Austbrokers Terrace	Renewal of L...	Accounts Pay...		1,193.08	607,613.28
Payment	23/06/2022			Retaining Wall Indu...	Balance of In...	Accounts Rec...	18,265.82		625,879.10
Bill Pmt -Cheque	24/06/2022	385		Austbrokers Terrace	Policy Endor...	Accounts Pay...		63.52	625,815.58
Payment	24/06/2022			Morris Jason	Rental Paym...	Accounts Rec...	6,200.00		632,015.58
Cheque	29/06/2022	401		CASH	Lump Sum C...	-SPLIT-		40,000.00	592,015.58
Total CBA - J & C ROWLAND BANK A/C							151,560.89	93,741.99	592,015.58
Accounts Receivable									0.00
Tax Invoice	28/07/2021	177		Retaining Wall Indu...		-SPLIT-	6,807.62		6,807.62
Payment	28/07/2021			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		6,807.62	0.00
Tax Invoice	16/09/2021	178		Shaman Ween-Ver...		-SPLIT-	109.90		109.90
Tax Invoice	16/09/2021	179		Retaining Wall Indu...		-SPLIT-	12,000.00		12,109.90
Payment	17/09/2021			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		12,000.00	109.90
Payment	23/09/2021			Shaman Ween-Ver...	Balance of In...	CBA - J & C ...		109.90	0.00
Payment	28/09/2021			Shaman Ween-Ver...	Balance of In...	CBA - J & C ...		4,836.00	-4,836.00
Tax Invoice	30/09/2021	180		Shaman Ween-Ver...		-SPLIT-	4,836.00		0.00
Payment	30/09/2021			Shaman Ween-Ver...	Balance of In...	CBA - J & C ...		372.00	-372.00
Tax Invoice	12/10/2021	181		Retaining Wall Indu...		-SPLIT-	6,000.00		5,628.00
Payment	14/10/2021			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		6,000.00	-372.00
Tax Invoice	15/10/2021	182		Retaining Wall Indu...		-SPLIT-	805.20		433.20
Payment	18/10/2021			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		805.20	-372.00
Tax Invoice	15/12/2021	183		Retaining Wall Indu...		-SPLIT-	12,000.00		11,628.00
Tax Invoice	15/12/2021	184		Shaman Ween-Ver...		-SPLIT-	120.50		11,748.50
Payment	20/12/2021			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		12,000.00	-251.50
Tax Invoice	21/12/2021	185		Retaining Wall Indu...		-SPLIT-	290.38		38.88
Payment	23/12/2021			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		290.38	-251.50
Payment	23/12/2021			Shaman Ween-Ver...	Balance of In...	CBA - J & C ...		120.50	-372.00
Payment	30/12/2021			Shaman Ween-Ver...	Balance of In...	CBA - J & C ...		4,836.00	-5,208.00
Tax Invoice	31/12/2021	186		Shaman Ween-Ver...		-SPLIT-	5,208.00		0.00
Tax Invoice	24/01/2022	187		Retaining Wall Indu...		-SPLIT-	885.72		885.72
Payment	27/01/2022			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		885.72	0.00
Tax Invoice	31/03/2022	188		Retaining Wall Indu...		-SPLIT-	18,000.00		18,000.00
Tax Invoice	31/03/2022	189		Retaining Wall Indu...		-SPLIT-	284.34		18,284.34
Tax Invoice	31/03/2022	190		Shaman Ween-Ver...		-SPLIT-	2,604.00		20,888.34
Payment	31/03/2022			Shaman Ween-Ver...	Balance of In...	CBA - J & C ...		2,604.00	18,284.34
Tax Invoice	13/04/2022	191		Retaining Wall Indu...		-SPLIT-	805.20		19,089.54
Payment	13/04/2022			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		18,000.00	1,089.54
Payment	13/04/2022			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		284.34	805.20
Payment	13/04/2022			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		805.20	0.00
Tax Invoice	22/06/2022	192		Retaining Wall Indu...		-SPLIT-	18,265.82		18,265.82
Payment	23/06/2022			Retaining Wall Indu...	Balance of In...	CBA - J & C ...		18,265.82	0.00
Tax Invoice	24/06/2022	193		Morris Jason		-SPLIT-	6,200.00		6,200.00
Payment	24/06/2022			Morris Jason	Rental Paym...	CBA - J & C ...		6,200.00	0.00
Total Accounts Receivable							95,222.68	95,222.68	0.00

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Accrual Basis

**J & C Rowland Super Fund
General Ledger
As of June 30, 2022**

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Employee Advances									0.00
Total Employee Advances									0.00
Prepayments									0.00
General Journal	30/06/2022	ccg22...	*		prepaid insur...	Insurance	1,095.37		1,095.37
Total Prepayments									1,095.37
Undeposited Funds									0.00
Total Undeposited Funds									0.00
Capital Improvements									135,319.86
Total Capital Improvements									135,319.86
Land and buildings at valuation at 2019 Revaluation									533,774.60
Total at 2019 Revaluation									191,395.60
at 2022 valuation									0.00
General Journal	30/06/2022	ccg22...	*		valuation 2022	Market Value ...	124,786.27		124,786.27
Total at 2022 valuation									124,786.27
Land and buildings at valuation - Other									342,379.00
Total Land and buildings at valuation - Other									342,379.00
Total Land and buildings at valuation									124,786.27
less Acc Depn - Capital Imps									-18,657.00
General Journal	30/06/2022	ccg22...	*		depreciation	Depreciation E...		4,872.00	-23,529.00
Total less Acc Depn - Capital Imps									0.00
less Acc Depn - Plant & Eq									-10,380.00
General Journal	30/06/2022	ccg22...	*		depreciation	Depreciation E...		629.00	-11,009.00
Total less Acc Depn - Plant & Eq									0.00
Less Accumulated Depreciation									-70,202.00
General Journal	30/06/2022	ccg22...	*		depreciation	Depreciation E...		4,260.00	-74,462.00
Total Less Accumulated Depreciation									0.00
Plant and equipment									15,119.27
Total Plant and equipment									15,119.27

J & C Rowland Super Fund General Ledger As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
PURCHASE OF LAND & BUILDING									490,315.16
25 Shoreline Ave, Sellicks Beac at 2022 valuation									490,315.16
General Journal	30/06/2022	ccg22...	*		valuaton of S...	Market Value ...	166,043.84		166,043.84
Total at 2022 valuation							166,043.84	0.00	166,043.84
Less Div 40 & 43									-11,886.00
General Journal	30/06/2022	ccg22...	*		depreciation	Depreciation E...		6,359.00	-18,245.00
Total Less Div 40 & 43							0.00	6,359.00	-18,245.00
25 Shoreline Ave, Sellicks Beac - Other									502,201.16
Total 25 Shoreline Ave, Sellicks Beac - Other									502,201.16
Total 25 Shoreline Ave, Sellicks Beac							166,043.84	6,359.00	650,000.00
Industrial Park									0.00
Total Industrial Park									0.00
PURCHASE OF LAND & BUILDING - Other									0.00
Total PURCHASE OF LAND & BUILDING - Other									0.00
Total PURCHASE OF LAND & BUILDING							166,043.84	6,359.00	650,000.00
Accounts Payable									0.00
Bill	7/07/2021	911769		Onkaparinga City C...	Quarterley R...	-SPLIT-		734.20	-734.20
Bill	7/07/2021	966797		Onkaparinga City C...	Quarterley R...	-SPLIT-		689.89	-1,424.09
Bill	11/07/2021	10287...		Austbrokers Terrace	Renewal of L...	-SPLIT-		1,037.05	-2,461.14
Bill Pmt -Cheque	12/07/2021	351		Austbrokers Terrace	Renewal of L...	CBA - J & C ...	1,037.05		-1,424.09
Bill Pmt -Cheque	28/07/2021	352		Onkaparinga City C...	8644028750	CBA - J & C ...	1,424.09		0.00
Bill	9/08/2021	1179...		Revenue SA	Emergency S...	-SPLIT-		795.85	-795.85
Bill Pmt -Cheque	9/08/2021	354		Revenue SA	545348	CBA - J & C ...	795.85		0.00
Bill	8/09/2021	1312...		SA Water Corporati...	Quarterley W...	-SPLIT-		219.80	-219.80
Bill	13/09/2021	1815...		Revenue SA	Emergency S...	-SPLIT-		143.35	-363.15
Bill Pmt -Cheque	13/09/2021	355		Revenue SA	545348	CBA - J & C ...	143.35		-219.80
Bill Pmt -Cheque	16/09/2021	356		SA Water Corporati...	8644028750	CBA - J & C ...	219.80		0.00
Bill Pmt -Cheque	15/10/2021	357		Onkaparinga City C...	VOID: 86440...	CBA - J & C ...	0.00		0.00
Bill	8/12/2021	8644...		SA Water Corporati...	Quarterley W...	-SPLIT-		263.98	-263.98
Bill Pmt -Cheque	21/12/2021	362		SA Water Corporati...	8644028750	CBA - J & C ...	263.98		0.00
Bill	12/01/2022	966797		Onkaparinga City C...	Quarterley R...	-SPLIT-		689.00	-689.00
Bill	12/01/2022	911769		Onkaparinga City C...	Quarterley R...	-SPLIT-		732.00	-1,421.00
Bill Pmt -Cheque	18/01/2022	363		Onkaparinga City C...	8644028750	CBA - J & C ...	689.00		-732.00
Bill Pmt -Cheque	24/01/2022	364		Onkaparinga City C...	8644028750	CBA - J & C ...	732.00		0.00
Bill	28/02/2022	221595		Crase Consuting Gr...	Preparation o...	-SPLIT-		3,124.18	-3,124.18
Bill Pmt -Cheque	3/03/2022	366		Crase Consuting Gr...	Preparation o...	CBA - J & C ...	3,124.18		0.00
Bill	9/03/2022	1312...		SA Water Corporati...	Quarterley W...	-SPLIT-		378.84	-378.84
Bill	16/03/2022	8644...		SA Water Corporati...	Quarterley W...	-SPLIT-		258.49	-637.33
Bill Pmt -Cheque	18/03/2022	367		SA Water Corporati...	8644028750	CBA - J & C ...	378.84		-258.49

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Accrual Basis

**J & C Rowland Super Fund
General Ledger
As of June 30, 2022**

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Bill	24/03/2022	7862		RWI	Replacement...	-SPLIT-		229.00	-487.49
Bill Pmt -Cheque	31/03/2022	369		RWI	Replacement...	CBA - J & C ...	229.00		-258.49
Bill Pmt -Cheque	31/03/2022	368		SA Water Corporati...	8644028750	CBA - J & C ...	258.49		0.00
Bill	6/04/2022	966797		Onkaparinga City C...	Quarterley R...	-SPLIT-		689.00	-689.00
Bill	6/04/2022	911769		Onkaparinga City C...	Quarterley R...	-SPLIT-		732.00	-1,421.00
Bill Pmt -Cheque	12/04/2022	373		Onkaparinga City C...	8644028750	CBA - J & C ...	689.00		-732.00
Bill Pmt -Cheque	13/04/2022	374		Onkaparinga City C...	8644028750	CBA - J & C ...	732.00		0.00
Bill	8/06/2022	I0315...		Austbrokers Terrace	Policy Endor...	-SPLIT-		63.52	-63.52
Bill	14/06/2022	78		All About The Hous...	Internal Paint...	-SPLIT-		6,100.00	-6,163.52
Bill Pmt -Cheque	15/06/2022	380		All About The Hous...	VOID: Intern...	CBA - J & C ...	0.00		-6,163.52
Bill	15/06/2022	8644...		SA Water Corporati...	Quarterley W...	-SPLIT-		241.65	-6,405.17
Bill	15/06/2022	1312...		SA Water Corporati...	Quarterley W...	-SPLIT-		229.11	-6,634.28
Bill Pmt -Cheque	15/06/2022	384		SA Water Corporati...	8644028750	CBA - J & C ...	229.11		-6,405.17
Bill Pmt -Cheque	16/06/2022	381		All About The Hous...	Internal Paint...	CBA - J & C ...	6,100.00		-305.17
Bill	22/06/2022	I0316...		Austbrokers Terrace	Renewal of L...	-SPLIT-		1,193.08	-1,498.25
Bill Pmt -Cheque	22/06/2022	382		SA Water Corporati...	8644028750	CBA - J & C ...	241.65		-1,256.60
Bill Pmt -Cheque	22/06/2022	383		Austbrokers Terrace	Renewal of L...	CBA - J & C ...	1,193.08		-63.52
Bill Pmt -Cheque	24/06/2022	385		Austbrokers Terrace	Policy Endor...	CBA - J & C ...	63.52		0.00
Total Accounts Payable							18,543.99	18,543.99	0.00
Payroll Liabilities									0.00
Total Payroll Liabilities									0.00
PROVISION FOR INCOME TAX									-7,946.45
Cheque	28/07/2021	353b		Australian Taxation ...	Document ID...	CBA - J & C ...	2,379.00		-5,567.45
Cheque	27/10/2021	360b		Australian Taxation ...	Document ID...	CBA - J & C ...	2,893.00		-2,674.45
Cheque	25/02/2022	365A		Australian Taxation ...	Document ID...	CBA - J & C ...	2,968.00		293.55
Cheque	26/04/2022	9132...		Australian Taxation ...	Document ID...	CBA - J & C ...	2,705.00		2,998.55
Cheque	31/05/2022	378		Australian Taxation ...	Payment Ref...	CBA - J & C ...	5,826.45		8,825.00
General Journal	30/06/2022	ccg22...	*		super levy	Supervisory L...		259.00	8,566.00
General Journal	30/06/2022	ccg22...	*		income tax fo...	Income tax ex...		8,221.65	344.35
Total PROVISION FOR INCOME TAX							16,771.45	8,480.65	344.35
Sundry creditors									0.00
Total Sundry creditors									0.00

J & C Rowland Super Fund
General Ledger
As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Tax Payable									-1,810.31
Bill	7/07/2021	911769		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-1,810.31
Bill	7/07/2021	966797		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-1,810.31
Bill	11/07/2021	I0287...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-1,810.31
Bill	11/07/2021	I0287...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	84.93		-1,725.38
Tax Invoice	28/07/2021	177		Australian Taxation ...	10% GST	Accounts Rec...		618.87	-2,344.25
Cheque	28/07/2021	353a		Australian Taxation ...	Document ID...	CBA - J & C ...	1,809.00		-535.25
Bill	9/08/2021	1179...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-535.25
Bill	8/09/2021	1312...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-535.25
Bill	13/09/2021	1815...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-535.25
Tax Invoice	16/09/2021	178		Australian Taxation ...	10% GST	Accounts Rec...		9.99	-545.24
Tax Invoice	16/09/2021	179		Australian Taxation ...	10% GST	Accounts Rec...		1,090.90	-1,636.14
Tax Invoice	30/09/2021	180		Australian Taxation ...	10% GST	Accounts Rec...		439.64	-2,075.78
Tax Invoice	12/10/2021	181		Australian Taxation ...	10% GST	Accounts Rec...		545.45	-2,621.23
Tax Invoice	15/10/2021	182		Australian Taxation ...	10% GST	Accounts Rec...		73.20	-2,694.43
Cheque	18/10/2021	358		Australian Taxation ...	Non-Cap. Ac...	CBA - J & C ...	129.18		-2,565.25
Cheque	26/10/2021	359		Australian Taxation ...	Non-Cap. Ac...	CBA - J & C ...	0.00		-2,565.25
Cheque	27/10/2021	360a		Australian Taxation ...	Document ID...	CBA - J & C ...	2,075.00		-490.25
Bill	8/12/2021	8644...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-490.25
Cheque	14/12/2021	361		Australian Taxation ...	Non-Cap. Ac...	CBA - J & C ...	0.00		-490.25
Tax Invoice	15/12/2021	183		Australian Taxation ...	10% GST	Accounts Rec...		1,090.90	-1,581.15
Tax Invoice	15/12/2021	184		Australian Taxation ...	10% GST	Accounts Rec...		10.95	-1,592.10
Tax Invoice	21/12/2021	185		Australian Taxation ...	10% GST	Accounts Rec...		26.40	-1,618.50
Tax Invoice	31/12/2021	186		Australian Taxation ...	10% GST	Accounts Rec...		473.45	-2,091.95
Bill	12/01/2022	966797		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-2,091.95
Bill	12/01/2022	911769		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-2,091.95
Tax Invoice	24/01/2022	187		Australian Taxation ...	10% GST	Accounts Rec...		80.52	-2,172.47
Cheque	25/02/2022	365B		Australian Taxation ...	Document ID...	CBA - J & C ...	2,091.00		-81.47
Bill	28/02/2022	221595		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	284.02		202.55
Bill	9/03/2022	1312...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		202.55
Bill	16/03/2022	8644...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		202.55
Bill	24/03/2022	7862		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	20.82		223.37
Tax Invoice	31/03/2022	188		Australian Taxation ...	10% GST	Accounts Rec...		1,636.35	-1,412.98
Tax Invoice	31/03/2022	189		Australian Taxation ...	10% GST	Accounts Rec...		25.85	-1,438.83
Tax Invoice	31/03/2022	190		Australian Taxation ...	10% GST	Accounts Rec...		236.73	-1,675.56
Bill	6/04/2022	966797		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-1,675.56
Bill	6/04/2022	911769		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-1,675.56
Cheque	7/04/2022	372		Australian Taxation ...	Non-Cap. Ac...	CBA - J & C ...	0.00		-1,675.56
Cheque	7/04/2022	371		Australian Taxation ...	Non-Cap. Ac...	CBA - J & C ...	0.00		-1,675.56
Tax Invoice	13/04/2022	191		Australian Taxation ...	10% GST	Accounts Rec...		73.20	-1,748.76
Cheque	20/04/2022	375		Australian Taxation ...	Non-Cap. Ac...	CBA - J & C ...	80.00		-1,668.76
Cheque	26/04/2022	9132...		Australian Taxation ...	Document ID...	CBA - J & C ...	1,675.00		6.24
Cheque	12/05/2022	376		Australian Taxation ...	Non-Cap. Ac...	CBA - J & C ...	50.00		56.24
Cheque	17/05/2022	377		Australian Taxation ...	Non-Cap. Ac...	CBA - J & C ...	372.27		428.51
Cheque	31/05/2022	379		Australian Taxation ...	Non-Cap. Ac...	CBA - J & C ...	0.00		428.51
Bill	8/06/2022	I0315...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		428.51
Bill	8/06/2022	I0315...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	5.20		433.71

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Accrual Basis

J & C Rowland Super Fund General Ledger As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Bill	14/06/2022	78		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	554.55		988.26
Bill	15/06/2022	8644...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		988.26
Bill	15/06/2022	1312...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		988.26
Tax Invoice	22/06/2022	192		Australian Taxation ...	10% GST	Accounts Rec...		1,660.52	-672.26
Bill	22/06/2022	I0316...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	0.00		-672.26
Bill	22/06/2022	I0316...		Australian Taxation ...	Non-Cap. Ac...	Accounts Pay...	97.71		-574.55
Total Tax Payable							9,328.68	8,092.92	-574.55
Suspense									0.00
General Journal	28/02/2022	Pg:64			Cheque Dep...	CBA - J & C ...		508.17	-508.17
General Journal	29/04/2022	Pg:65			Payment fro...	CBA - J & C ...		1,240.00	-1,748.17
General Journal	30/06/2022	ccg22...	*		refunds	Building Repairs	1,748.17		0.00
Total Suspense							1,748.17	1,748.17	0.00
Celia Rowland - Pension									0.00
Allocation of income									0.00
General Journal	30/06/2022	ccg22...	*		allocation to ...	Allocation to ...		124,104.64	-124,104.64
Total Allocation of income							0.00	124,104.64	-124,104.64
Opening Balance									0.00
Total Opening Balance									0.00
Pension payment									0.00
General Journal	29/06/2022	ccg22...	*		reallocation	-SPLIT-	14,825.00		14,825.00
Total Pension payment							14,825.00	0.00	14,825.00
Transfer in									0.00
General Journal	1/07/2021	ccg22...	*		Opening bala...	Allocation of e...		592,875.19	-592,875.19
Total Transfer in							0.00	592,875.19	-592,875.19
Celia Rowland - Pension - Other									0.00
Total Celia Rowland - Pension - Other									0.00
Total Celia Rowland - Pension							14,825.00	716,979.83	-702,154.83
John Rowland - Pension									0.00
Allocation of income									0.00
General Journal	30/06/2022	ccg22...	*		allocation to ...	Allocation to ...		210,705.72	-210,705.72
Total Allocation of income							0.00	210,705.72	-210,705.72
Opening Balance									0.00
Total Opening Balance									0.00
Pension payment									0.00
General Journal	29/06/2022	ccg22...	*		reallocation	Pension paym...	25,175.00		25,175.00
Total Pension payment							25,175.00	0.00	25,175.00

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Accrual Basis

**J & C Rowland Super Fund
General Ledger
As of June 30, 2022**

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Transfer in									0.00
General Journal	1/07/2021	ccg22...	*		Opening bala...	Allocation of e...		1,006,854.62	-1,006,854.62
Total Transfer in							0.00	1,006,854.62	-1,006,854.62
John Rowland - Pension - Other									0.00
Total John Rowland - Pension - Other									0.00
Total John Rowland - Pension							25,175.00	1,217,560.34	-1,192,385.34
Opening Bal Equity									-1,599,729.81
OWNERS EQUITY									-1,599,729.81
Members Fund C F Rowland									-592,875.19
Allocation of earnings									-40,290.52
General Journal	1/07/2021	ccg22...	*		Opening bala...	-SPLIT-	40,290.52		0.00
General Journal	30/06/2022	ccg22...	*		allocation to ...	Allocation to ...		24,122.36	-24,122.36
Total Allocation of earnings							40,290.52	24,122.36	-24,122.36
Lump sum payment									0.00
Cheque	29/06/2022	401		CASH	Lump Sum C...	CBA - J & C ...	20,000.00		20,000.00
Cheque	29/06/2022	401		CASH	Lump Sum C...	CBA - J & C ...	20,000.00		40,000.00
General Journal	29/06/2022	ccg22...	*		reallocation	Pension paym...		40,000.00	0.00
Total Lump sum payment							40,000.00	40,000.00	0.00
Opening balance									-552,584.67
General Journal	1/07/2021	ccg22...	*		Opening bala...	Allocation of e...	552,584.67		0.00
Total Opening balance							552,584.67	0.00	0.00
Rollover									0.00
Total Rollover									0.00
Transfer out									0.00
Total Transfer out									0.00
Transfers in									0.00
Total Transfers in									0.00
Members Fund C F Rowland - Other									0.00
Total Members Fund C F Rowland - Other									0.00
Total Members Fund C F Rowland							632,875.19	64,122.36	-24,122.36

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Accrual Basis

**J & C Rowland Super Fund
General Ledger
As of June 30, 2022**

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Members Fund J C Rowland									-1,006,854.62
Allocation of earnings									-53,814.01
General Journal	1/07/2021	ccg22...	*		Opening bala...	Allocation of e...	53,814.01		0.00
General Journal	30/06/2022	ccg22...	*		allocation to ...	Allocation to ...		24,218.22	-24,218.22
Total Allocation of earnings							53,814.01	24,218.22	-24,218.22
Lump sum payment									0.00
Total Lump sum payment									0.00
Opening balance									-953,040.61
General Journal	1/07/2021	ccg22...	*		Opening bala...	Allocation of e...	953,040.61		0.00
Total Opening balance							953,040.61	0.00	0.00
Rollover									0.00
Total Rollover									0.00
Transfer out									0.00
Total Transfer out									0.00
Transfers in									0.00
Total Transfers in									0.00
Members Fund J C Rowland - Other									0.00
Total Members Fund J C Rowland - Other									0.00
Total Members Fund J C Rowland							1,006,854.62	24,218.22	-24,218.22
OWNERS EQUITY - Other									0.00
Total OWNERS EQUITY - Other									0.00
Total OWNERS EQUITY							1,639,729.81	88,340.58	-48,340.58
Opening Bal Equity - Other									0.00
Total Opening Bal Equity - Other									0.00
Total Opening Bal Equity							1,639,729.81	88,340.58	-48,340.58
Retained Earnings									0.00
Total Retained Earnings									0.00
Fees									0.00
Total Fees									0.00

J & C Rowland Super Fund
General Ledger
 As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
INCOME									0.00
Employee Cont. C F Rowland									0.00
General Journal	1/07/2021	Pg:62			Super Contri...	CBA - J & C ...		657.56	-657.56
General Journal	6/08/2021	Pg:62			Super Contri...	CBA - J & C ...	865.20		-1,522.76
General Journal	1/09/2021	Pg:62			Super Contri...	CBA - J & C ...	692.16		-2,214.92
General Journal	1/10/2021	Pg:63			Super Contri...	CBA - J & C ...	865.20		-3,080.12
General Journal	5/11/2021	Pg:63			Super Contri...	CBA - J & C ...	692.16		-3,772.28
General Journal	9/12/2021	Pg:63			Super Contri...	CBA - J & C ...	692.16		-4,464.44
General Journal	1/01/2022	Pg:64			Super Contri...	CBA - J & C ...	865.20		-5,329.64
General Journal	1/02/2022	Pg:64			Super Contri...	CBA - J & C ...	692.16		-6,021.80
General Journal	1/03/2022	Pg:64			Super Contri...	CBA - J & C ...	692.16		-6,713.96
General Journal	7/04/2022	Pg:65			Super Contri...	CBA - J & C ...	865.20		-7,579.16
General Journal	2/05/2022	Pg:65			Super Contri...	CBA - J & C ...	692.16		-8,271.32
General Journal	8/06/2022	Pg:65			Super Contri...	CBA - J & C ...		19,021.04	-27,292.36
Total Employee Cont. C F Rowland							0.00	27,292.36	-27,292.36
Employee Cont. J C Rowland									0.00
General Journal	1/07/2021	Pg:62			Super Contri...	CBA - J & C ...		805.60	-805.60
General Journal	6/08/2021	Pg:62			Super Contri...	CBA - J & C ...	1,060.00		-1,865.60
General Journal	1/09/2021	Pg:62			Super Contri...	CBA - J & C ...	848.00		-2,713.60
General Journal	1/10/2021	Pg:63			Super Contri...	CBA - J & C ...	1,060.00		-3,773.60
General Journal	5/11/2021	Pg:63			Super Contri...	CBA - J & C ...	848.00		-4,621.60
General Journal	9/12/2021	Pg:63			Super Contri...	CBA - J & C ...	848.00		-5,469.60
General Journal	1/01/2022	Pg:64			Super Contri...	CBA - J & C ...	1,060.00		-6,529.60
General Journal	1/02/2022	Pg:64			Super Contri...	CBA - J & C ...	848.00		-7,377.60
General Journal	1/03/2022	Pg:64			Super Contri...	CBA - J & C ...	848.00		-8,225.60
General Journal	7/04/2022	Pg:65			Super Contri...	CBA - J & C ...	1,060.00		-9,285.60
General Journal	2/05/2022	Pg:65			Super Contri...	CBA - J & C ...	848.00		-10,133.60
General Journal	8/06/2022	Pg:65			Super Contri...	CBA - J & C ...		17,108.50	-27,242.10
Total Employee Cont. J C Rowland							0.00	27,242.10	-27,242.10
Rent of 25 Shoreline Ave									0.00
General Journal	16/09/2021	ccg22...	*		incorrect codi...	Utilities Charges		99.91	-99.91
Tax Invoice	30/09/2021	180		Shaman Ween-Ver...	Rental as per...	Accounts Rec...	4,396.36		-4,496.27
General Journal	15/12/2021	ccg22...	*		Shaman inco...	Utilities Charges		109.55	-4,605.82
Tax Invoice	31/12/2021	186		Shaman Ween-Ver...	Rental as per...	Accounts Rec...	4,734.55		-9,340.37
Tax Invoice	31/03/2022	190		Shaman Ween-Ver...	Rental as per...	Accounts Rec...	2,367.27		-11,707.64
Tax Invoice	24/06/2022	193		Morris Jason	Rental as per...	Accounts Rec...	620.00		-12,327.64
Tax Invoice	24/06/2022	193		Morris Jason	Rental as per...	Accounts Rec...	620.00		-12,947.64
Tax Invoice	24/06/2022	193		Morris Jason	Rental as per...	Accounts Rec...	620.00		-13,567.64
Tax Invoice	24/06/2022	193		Morris Jason	Rental as per...	Accounts Rec...	620.00		-14,187.64
Tax Invoice	24/06/2022	193		Morris Jason	Rental as per...	Accounts Rec...	620.00		-14,807.64
Tax Invoice	24/06/2022	193		Morris Jason	Rental as per...	Accounts Rec...	620.00		-15,427.64
Tax Invoice	24/06/2022	193		Morris Jason	Rental as per...	Accounts Rec...	620.00		-16,047.64
Tax Invoice	24/06/2022	193		Morris Jason	Rental as per...	Accounts Rec...	620.00		-16,667.64

J & C Rowland Super Fund
General Ledger
As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Tax Invoice	24/06/2022	193		Morris Jason	Rental as per...	Accounts Rec...		620.00	-17,287.64
Tax Invoice	24/06/2022	193		Morris Jason	Rental as per...	Accounts Rec...		620.00	-17,907.64
Total Rent of 25 Shoreline Ave							0.00	17,907.64	-17,907.64
Rent of Property 6 Trizolpic Ct									0.00
Tax Invoice	28/07/2021	177		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-5,454.55
Tax Invoice	16/09/2021	179		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-10,909.10
Tax Invoice	16/09/2021	179		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-16,363.65
Tax Invoice	12/10/2021	181		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-21,818.20
Tax Invoice	15/12/2021	183		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-27,272.75
Tax Invoice	15/12/2021	183		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-32,727.30
Tax Invoice	31/03/2022	188		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-38,181.85
Tax Invoice	31/03/2022	188		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-43,636.40
Tax Invoice	31/03/2022	188		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-49,090.95
Tax Invoice	22/06/2022	192		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-54,545.50
Tax Invoice	22/06/2022	192		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-60,000.05
Tax Invoice	22/06/2022	192		Retaining Wall Indu...	Rental as per...	Accounts Rec...		5,454.55	-65,454.60
Total Rent of Property 6 Trizolpic Ct							0.00	65,454.60	-65,454.60
RWI Super Contribution									0.00
Total RWI Super Contribution									0.00
Utilities Charges									0.00
Tax Invoice	28/07/2021	177		Retaining Wall Indu...	Utilities paid ...	Accounts Rec...		734.20	-734.20
Tax Invoice	16/09/2021	178		Shaman Ween-Ver...	Utilities paid ...	Accounts Rec...		99.91	-834.11
General Journal	16/09/2021	ccg22...	*		incorrect codi...	Rent of 25 Sh...	99.91		-734.20
Tax Invoice	15/10/2021	182		Retaining Wall Indu...	Utilities paid ...	Accounts Rec...		732.00	-1,466.20
General Journal	15/10/2021	ccg22...	*		rates paid by ...	Property		1,421.00	-2,887.20
Tax Invoice	15/12/2021	184		Shaman Ween-Ver...	Utilities paid ...	Accounts Rec...		109.55	-2,996.75
General Journal	15/12/2021	ccg22...	*		Shaman inco...	Rent of 25 Sh...	109.55		-2,887.20
Tax Invoice	21/12/2021	185		Retaining Wall Indu...	Utilities paid ...	Accounts Rec...		263.98	-3,151.18
Tax Invoice	24/01/2022	187		Retaining Wall Indu...	Utilities paid ...	Accounts Rec...		805.20	-3,956.38
Tax Invoice	31/03/2022	189		Retaining Wall Indu...	Utilities paid ...	Accounts Rec...		258.49	-4,214.87
Tax Invoice	13/04/2022	191		Retaining Wall Indu...	Utilities paid ...	Accounts Rec...		732.00	-4,946.87
Tax Invoice	22/06/2022	192		Retaining Wall Indu...	Utilities paid ...	Accounts Rec...		241.65	-5,188.52
Total Utilities Charges							209.46	5,397.98	-5,188.52
INCOME - Other									0.00
Total INCOME - Other									0.00
Total INCOME							209.46	143,294.68	-143,085.22
Market Value Adjustment									0.00
General Journal	30/06/2022	ccg22...	*		valuation 2022	at 2022 valuati...		124,786.27	-124,786.27
General Journal	30/06/2022	ccg22...	*		valuaton of S...	at 2022 valuati...		166,043.84	-290,830.11
Total Market Value Adjustment							0.00	290,830.11	-290,830.11

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Accrual Basis

J & C Rowland Super Fund
General Ledger
 As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Reimbursed Expenses									0.00
Total Reimbursed Expenses									0.00
Sales									0.00
Total Sales									0.00
Services									0.00
Total Services									0.00
Superannuation Contributions									0.00
Employer contributions									0.00
Celia									0.00
Total Celia									0.00
John									0.00
Total John									0.00
Employer contributions - Other									0.00
Total Employer contributions - Other									0.00
Total Employer contributions									0.00
Undeducted contributions									0.00
Celia									0.00
Total Celia									0.00
John									0.00
Total John									0.00
Undeducted contributions - Other									0.00
Total Undeducted contributions - Other									0.00
Total Undeducted contributions									0.00
Superannuation Contributions - Other									0.00
Total Superannuation Contributions - Other									0.00
Total Superannuation Contributions									0.00
Amortisation Expense									0.00
Total Amortisation Expense									0.00

J & C Rowland Super Fund
General Ledger
 As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
BANK FEES									0.00
Cheque	1/07/2021	DB		Commonwealth Ba...	Pg: 62	CBA - J & C ...	11.00		11.00
Cheque	1/08/2021	DB		Commonwealth Ba...	Pg: 62	CBA - J & C ...	5.00		16.00
Cheque	1/09/2021	DB		Commonwealth Ba...	Pg: 62	CBA - J & C ...	17.00		33.00
Cheque	1/10/2021	DB		Commonwealth Ba...	Pg: 63	CBA - J & C ...	11.00		44.00
Cheque	1/11/2021	DB		Commonwealth Ba...	Pg: 63	CBA - J & C ...	8.00		52.00
Cheque	1/12/2021	DB		Commonwealth Ba...	Pg: 63	CBA - J & C ...	11.00		63.00
Cheque	1/01/2022	DB		Commonwealth Ba...	Pg: 64	CBA - J & C ...	11.00		74.00
Cheque	1/02/2022	DB		Commonwealth Ba...	Pg: 64	CBA - J & C ...	11.00		85.00
Cheque	1/03/2022	DB		Commonwealth Ba...	Pg: 64	CBA - J & C ...	14.00		99.00
Cheque	1/04/2022	DB		Commonwealth Ba...	Pg: 65	CBA - J & C ...	14.00		113.00
General Journal	27/04/2022				Bank Fees fo...	CBA - J & C ...	15.00		128.00
Cheque	1/05/2022	DB		Commonwealth Ba...	Pg: 65	CBA - J & C ...	26.00		154.00
Cheque	1/06/2022	DB		Commonwealth Ba...	Pg: 65	CBA - J & C ...	14.00		168.00
Total BANK FEES							168.00	0.00	168.00
Books and Publications									0.00
Total Books and Publications									0.00
Cash Discounts									0.00
Total Cash Discounts									0.00
Depreciation Expense									0.00
General Journal	30/06/2022	ccg22...	*		depreciation	-SPLIT-	4,260.00		4,260.00
General Journal	30/06/2022	ccg22...	*		depreciation	Depreciation E...	4,872.00		9,132.00
General Journal	30/06/2022	ccg22...	*		depreciation	Depreciation E...	629.00		9,761.00
General Journal	30/06/2022	ccg22...	*		depreciation	Depreciation E...	6,359.00		16,120.00
Total Depreciation Expense							16,120.00	0.00	16,120.00
Dues and Subscriptions									0.00
Total Dues and Subscriptions									0.00
Equipment Rental									0.00
Total Equipment Rental									0.00
Expensed Equipment									0.00
Total Expensed Equipment									0.00
Gifts and Donations									0.00
Total Gifts and Donations									0.00
INCOME TAX EXPENSE									0.00
Total INCOME TAX EXPENSE									0.00

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Accrual Basis

**J & C Rowland Super Fund
General Ledger
As of June 30, 2022**

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Insurance									0.00
Employer's Liability									0.00
Total Employer's Liability									0.00
Professional Indemnity Insuranc									0.00
Total Professional Indemnity Insuranc									0.00
Sickness and accident Insurance									0.00
Total Sickness and accident Insurance									0.00
Insurance - Other									0.00
Bill	11/07/2021	I0287...		Austbrokers Terrace	26/07/21 to 2...	Accounts Pay...	849.34		849.34
Bill	11/07/2021	I0287...		Austbrokers Terrace	Renewal of L...	Accounts Pay...	102.78		952.12
Bill	8/06/2022	I0315...		Austbrokers Terrace	30/03 to 26/0...	Accounts Pay...	52.02		1,004.14
Bill	8/06/2022	I0315...		Austbrokers Terrace	Stamp Duty	Accounts Pay...	6.29		1,010.43
Bill	8/06/2022	I0315...		Austbrokers Terrace	Rounding	Accounts Pay...	0.01		1,010.44
Bill	22/06/2022	I0316...		Austbrokers Terrace	2022/2023	Accounts Pay...	977.11		1,987.55
Bill	22/06/2022	I0316...		Austbrokers Terrace	Stamp Duty	Accounts Pay...	118.24		2,105.79
Bill	22/06/2022	I0316...		Austbrokers Terrace	Rounding	Accounts Pay...	0.02		2,105.81
General Journal	30/06/2022	ccg22...	*		prepaid insur...	Prepayments		1,095.37	1,010.44
Total Insurance - Other							2,105.81	1,095.37	1,010.44
Total Insurance							2,105.81	1,095.37	1,010.44
Interest Expense									0.00
Finance Charge									0.00
Total Finance Charge									0.00
Loan Interest									0.00
Total Loan Interest									0.00
Mortgage									0.00
Total Mortgage									0.00
Interest Expense - Other									0.00
Total Interest Expense - Other									0.00
Total Interest Expense									0.00
Licenses and Permits									0.00
Cheque	31/05/2022	379		ASIC	Inv No: 7912 ...	CBA - J & C ...	56.00		56.00
Total Licenses and Permits							56.00	0.00	56.00
Miscellaneous									0.00
Total Miscellaneous									0.00

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Accrual Basis

**J & C Rowland Super Fund
General Ledger
As of June 30, 2022**

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Motor Expense									0.00
Total Motor Expense									0.00
Office Supplies									0.00
Total Office Supplies									0.00
Payroll Expenses									0.00
Total Payroll Expenses									0.00
Postage and Delivery									0.00
Total Postage and Delivery									0.00
Printing and Reproduction									0.00
Total Printing and Reproduction									0.00
Professional Fees									0.00
Accounting									0.00
Bill	28/02/2022	221595		Crase Consuting Gr...	Preparation o...	Accounts Pay...	2,840.16		2,840.16
Total Accounting							2,840.16	0.00	2,840.16
Audit Fees									0.00
Cheque	12/05/2022	376		SGG & Co Consulti...	Inv No: 3471	CBA - J & C ...	500.00		500.00
Cheque	17/05/2022	377		McLean Gladstone ...	Inv No: 7066	CBA - J & C ...	3,722.73		4,222.73
General Journal	30/06/2022	ccg22...	*		correction of ...	Valuations		3,722.73	500.00
Total Audit Fees							4,222.73	3,722.73	500.00
Legal Fees									0.00
Total Legal Fees									0.00
Valuations									0.00
General Journal	30/06/2022	ccg22...	*		correction of ...	Audit Fees	3,722.73		3,722.73
Total Valuations							3,722.73	0.00	3,722.73
Professional Fees - Other									0.00
Total Professional Fees - Other									0.00
Total Professional Fees							10,785.62	3,722.73	7,062.89
Reconciliation Discrepancies									0.00
Total Reconciliation Discrepancies									0.00
Recruiting									0.00
Total Recruiting									0.00

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Accrual Basis

J & C Rowland Super Fund
General Ledger
 As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Rent									0.00
Total Rent									0.00
Repairs									0.00
Building Repairs									0.00
Cheque	7/04/2022	371		CASH	See Replace...	CBA - J & C ...	0.00		0.00
Cheque	7/04/2022	370		CASH	Rendering of...	CBA - J & C ...	2,400.00		2,400.00
Bill	14/06/2022	78		All About The Hous...	Internal Paint...	Accounts Pay...	5,545.45		7,945.45
General Journal	30/06/2022	ccg22...	*		refunds	Suspense		1,748.17	6,197.28
Total Building Repairs							7,945.45	1,748.17	6,197.28
Computer Repairs									0.00
Total Computer Repairs									0.00
Equipment Repairs									0.00
Total Equipment Repairs									0.00
Janitorial Exp									0.00
Total Janitorial Exp									0.00
Repairs - Other									0.00
Bill	24/03/2022	7862		RWI	Replacement...	Accounts Pay...	208.18		208.18
Cheque	7/04/2022	372		CASH	29/03 - Spray...	CBA - J & C ...	707.29		915.47
Cheque	7/04/2022	372		CASH	31/03 - Install...	CBA - J & C ...	0.00		915.47
Cheque	7/04/2022	372		CASH	4/04 - Cut / P...	CBA - J & C ...	0.00		915.47
Cheque	7/04/2022	372		CASH	- Repair Peeli...	CBA - J & C ...	0.00		915.47
Cheque	20/04/2022	375		Add Air Lawn Care	Inv No: 10	CBA - J & C ...	800.00		1,715.47
Total Repairs - Other							1,715.47	0.00	1,715.47
Total Repairs							9,660.92	1,748.17	7,912.75
Software Expense									0.00
Total Software Expense									0.00
Subscriptions									0.00
Total Subscriptions									0.00
Supervisory Levy									0.00
General Journal	30/06/2022	ccg22...	*		super levy	PROVISION F...	259.00		259.00
Total Supervisory Levy							259.00	0.00	259.00
Taxes									0.00
Corporate									0.00
Total Corporate									0.00

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Accrual Basis

**J & C Rowland Super Fund
General Ledger
As of June 30, 2022**

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Property									0.00
Bill	7/07/2021	911769		Onkaparinga City C...	1st Quarter	Accounts Pay...	734.20		734.20
Bill	7/07/2021	966797		Onkaparinga City C...	1st Quarter	Accounts Pay...	689.89		1,424.09
Bill	9/08/2021	1179...		Revenue SA	Emergency S...	Accounts Pay...	795.85		2,219.94
Bill	13/09/2021	1815...		Revenue SA	Emergency S...	Accounts Pay...	143.35		2,363.29
General Journal	15/10/2021	ccg22...	*		rates paid by ...	Utilities Charges	1,421.00		3,784.29
Cheque	18/10/2021	358		Retaining Wall Indu...	25 Shoreline ...	CBA - J & C ...	1,291.82		5,076.11
Bill	12/01/2022	966797		Onkaparinga City C...	3rd Quarter	Accounts Pay...	689.00		5,765.11
Bill	12/01/2022	911769		Onkaparinga City C...	3rd Quarter	Accounts Pay...	732.00		6,497.11
Bill	6/04/2022	966797		Onkaparinga City C...	4th Quarter	Accounts Pay...	689.00		7,186.11
Bill	6/04/2022	911769		Onkaparinga City C...	4th Quarter	Accounts Pay...	732.00		7,918.11
Total Property							7,918.11	0.00	7,918.11
Taxes - Other									0.00
Total Taxes - Other									0.00
Total Taxes							7,918.11	0.00	7,918.11
Telephone									0.00
Fax									0.00
Total Fax									0.00
Mobile									0.00
Total Mobile									0.00
Telephone - Other									0.00
Total Telephone - Other									0.00
Total Telephone									0.00
Training									0.00
Total Training									0.00
Travel & Ent									0.00
Entertainment									0.00
Total Entertainment									0.00
Meals									0.00
Total Meals									0.00
Travel									0.00
Total Travel									0.00

J & C Rowland Super Fund
General Ledger
 As of June 30, 2022

Type	Date	Num	Adj	Name	Description	Split	Debit	Credit	Balance
Travel & Ent - Other									0.00
Total Travel & Ent - Other									0.00
Total Travel & Ent									0.00
Utilities									0.00
Gas and Electric									0.00
Total Gas and Electric									0.00
Water									0.00
Bill	8/09/2021	1312...		SA Water Corporati...	Quarterley W...	Accounts Pay...	219.80		219.80
Cheque	26/10/2021	359		SA Water Corporati...	A/c No: 8644...	CBA - J & C ...	258.27		478.07
Bill	8/12/2021	8644...		SA Water Corporati...	Quarterley W...	Accounts Pay...	263.98		742.05
Cheque	14/12/2021	361		SA Water Corporati...	A/c No: 8644...	CBA - J & C ...	240.99		983.04
Bill	9/03/2022	1312...		SA Water Corporati...	Quarterley W...	Accounts Pay...	378.84		1,361.88
Bill	16/03/2022	8644...		SA Water Corporati...	Quarterley W...	Accounts Pay...	258.49		1,620.37
Bill	15/06/2022	8644...		SA Water Corporati...	09/03 to 03/0...	Accounts Pay...	241.65		1,862.02
Bill	15/06/2022	1312...		SA Water Corporati...	01/03 to 03/0...	Accounts Pay...	229.11		2,091.13
Total Water							2,091.13	0.00	2,091.13
Utilities - Other									0.00
Total Utilities - Other									0.00
Total Utilities							2,091.13	0.00	2,091.13
Interest Income									0.00
General Journal	1/07/2021	Pg:62		Commonwealth Ba...	Credit Interest	CBA - J & C ...		3.96	-3.96
General Journal	1/07/2021	Pg:62		Commonwealth Ba...	Credit Interest	CBA - J & C ...		4.55	-8.51
General Journal	1/09/2021	Pg:62		Commonwealth Ba...	Credit Interest	CBA - J & C ...		4.57	-13.08
General Journal	1/10/2021	Pg:63		Commonwealth Ba...	Interest Rece...	CBA - J & C ...		4.45	-17.53
General Journal	1/11/2021	Pg:63		Commonwealth Ba...	Interest Rece...	CBA - J & C ...		4.72	-22.25
General Journal	1/12/2021	Pg:63		Commonwealth Ba...	Interest Rece...	CBA - J & C ...		4.59	-26.84
General Journal	1/01/2022	Pg:64		Commonwealth Ba...	Credit Interest	CBA - J & C ...		4.77	-31.61
General Journal	1/02/2022	Pg:64		Commonwealth Ba...	Credit Interest	CBA - J & C ...		4.90	-36.51
General Journal	1/03/2022	Pg:64		Commonwealth Ba...	Credit Interest	CBA - J & C ...		4.46	-40.97
General Journal	1/04/2022	Pg:65		Commonwealth Ba...	Credit Interest	CBA - J & C ...		4.89	-45.86
General Journal	1/05/2022	Pg:65		Commonwealth Ba...	Credit Interest	CBA - J & C ...		4.72	-50.58
General Journal	1/06/2022	Pg:65		Commonwealth Ba...	Credit Interest	CBA - J & C ...		5.00	-55.58
Total Interest Income							0.00	55.58	-55.58
Other Income									0.00
Total Other Income									0.00
Allocation to members									0.00
General Journal	30/06/2022	ccg22...	*		allocation to ...	-SPLIT-	383,150.94		383,150.94
Total Allocation to members							383,150.94	0.00	383,150.94

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Accrual Basis

J & C Rowland Super Fund
General Ledger
As of June 30, 2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Adj</u>	<u>Name</u>	<u>Description</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
Income tax expense.									0.00
General Journal	30/06/2022	ccg22...	*		income tax fo...	PROVISION F...	8,221.65		8,221.65
Total Income tax expense.							8,221.65	0.00	8,221.65
Other Expenses									0.00
Total Other Expenses									0.00
No acct									0.00
Total no acct									0.00
TOTAL							2,705,577.79	2,705,577.79	0.00