

PLCM Super Fund General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2023	Revaluation - 30/06/2023 @ \$865,000.000000 (Custom Firm (NAV)) - 1.000000 Units on hand (MOR204-Property)			159,340.08	159,340.08 CR
				159,340.08	159,340.08 CR
Interest Received (25000)					
<u>ATO Interest (ATO3)</u>					
12/10/2022	ATO005000017090292 ATO			2.29	2.29 CR
				2.29	2.29 CR
<u>CBA Direct Investment Account 9127 (CBA10459127)</u>					
01/07/2022	DEPOSIT INTEREST			12.93	12.93 CR
01/08/2022	DEPOSIT INTEREST			27.22	40.15 CR
01/09/2022	DEPOSIT INTEREST			47.75	87.90 CR
01/10/2022	DEPOSIT INTEREST			78.65	166.55 CR
01/11/2022	DEPOSIT INTEREST			104.83	271.38 CR
01/12/2022	DEPOSIT INTEREST			116.23	387.61 CR
01/01/2023	DEPOSIT INTEREST			131.48	519.09 CR
01/02/2023	DEPOSIT INTEREST			134.67	653.76 CR
01/03/2023	DEPOSIT INTEREST			124.85	778.61 CR
01/04/2023	DEPOSIT INTEREST			157.09	935.70 CR
01/05/2023	DEPOSIT INTEREST			161.38	1,097.08 CR
01/06/2023	DEPOSIT INTEREST			178.69	1,275.77 CR
				1,275.77	1,275.77 CR
Property Income (28000)					
<u>2 Crosby Place, Cleveland (MOR204-Property)</u>					
04/07/2022	Rent Received REMITTER			974.55	974.55 CR
01/08/2022	Rent Received REMITTER			1,140.27	2,114.82 CR
15/08/2022	Rent Received REMITTER			980.05	3,094.87 CR
29/08/2022	Rent Received REMITTER			927.25	4,022.12 CR
12/09/2022	Rent Received REMITTER			1,156.05	5,178.17 CR
26/09/2022	Rent Received REMITTER			1,068.05	6,246.22 CR
30/09/2022	Transfer To Pearson Bros Trust Acco		1,245.00		5,001.22 CR
10/10/2022	Rent Received REMITTER			1,090.05	6,091.27 CR
07/11/2022	Rent Received REMITTER			913.70	7,004.97 CR
21/11/2022	Rent Received REMITTER			1,306.05	8,311.02 CR
05/12/2022	Rent Received REMITTER			1,084.55	9,395.57 CR
19/12/2022	Rent Received REMITTER			980.05	10,375.62 CR
03/01/2023	Rent Received REMITTER			1,150.55	11,526.17 CR
30/01/2023	Rent Received REMITTER			710.69	12,236.86 CR
13/02/2023	Rent Received REMITTER			1,156.05	13,392.91 CR
27/02/2023	Rent Received REMITTER			1,018.55	14,411.46 CR
13/03/2023	Rent Received REMITTER			980.05	15,391.51 CR
27/03/2023	Rent Received REMITTER			1,084.55	16,476.06 CR
12/04/2023	Rent Received REMITTER			980.05	17,456.11 CR
08/05/2023	Rent Received REMITTER			1,079.59	18,535.70 CR

PLCM Super Fund General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
22/05/2023	Rent Received REMITTER			980.75	19,516.45 CR
05/06/2023	Rent Received REMITTER			1,084.55	20,601.00 CR
19/06/2023	Rent Received REMITTER			1,027.05	21,628.05 CR
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement			13,074.45	34,702.50 CR
			1,245.00	35,947.50	34,702.50 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
26/07/2022	Transfer To HW One CommBank App INV [Transfer To HW One CommBank App Inv (2020 FY)]		3,960.00		3,960.00 DR
26/07/2022	Transfer To HW One CommBank App INV [Transfer To HW One CommBank App Inv (2021 FY)]		4,686.00		8,646.00 DR
17/08/2022	Transfer To HW One CommBank App Inv		286.00		8,932.00 DR
18/08/2022	Transfer To HW One CommBank App Inv [Transfer To HW One CommBank App Inv (deed amendment)]		1,430.00		10,362.00 DR
12/10/2022	Transfer To HW One CommBank App Inv		3,850.00		14,212.00 DR
			14,212.00		14,212.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
26/07/2022	002009666106960321 CommBank app BPA		259.00		259.00 DR
12/10/2022	ATO005000017090292 ATO		259.00		518.00 DR
12/10/2022	ATO005000017090292 ATO		259.00		777.00 DR
			777.00		777.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
18/08/2022	2296073665301 ASIC CommBank app BPA		59.00		59.00 DR
			59.00		59.00 DR
Insurance (38000)					
<u>Insurance (38000)</u>					
21/04/2023	404251265114892 Au CommBank app BPA Fees for Audit shield service		390.00		390.00 DR
			390.00		390.00 DR
Property Expenses - Agents Commissions (41940)					
<u>2 Crosby Place, Cleveland (MOR204-Property)</u>					
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement		2,702.70		2,702.70 DR
			2,702.70		2,702.70 DR
Property Expenses - Council Rates (41960)					
<u>2 Crosby Place, Cleveland (MOR204-Property)</u>					
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement		5,347.95		5,347.95 DR
			5,347.95		5,347.95 DR
Property Expenses - Garden and Lawn (41970)					
<u>2 Crosby Place, Cleveland (MOR204-Property)</u>					

PLCM Super Fund General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement		1,254.00		1,254.00 DR
			1,254.00		1,254.00 DR
Property Expenses - Insurance Premium (41980)					
<u>2 Crosby Place, Cleveland (MOR204-Property)</u>					
08/06/2023	1001803694 2Crosby CommBank app BPA - Gallagher CGU Landlords Insurance		1,671.57		1,671.57 DR
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement		365.00		2,036.57 DR
			2,036.57		2,036.57 DR
Property Expenses - Land Tax (42020)					
<u>2 Crosby Place, Cleveland (MOR204-Property)</u>					
10/01/2023	Transfer To State Revenue Collection land tax for the year 2022-23		1,846.65		1,846.65 DR
			1,846.65		1,846.65 DR
Property Expenses - Repairs Maintenance (42060)					
<u>2 Crosby Place, Cleveland (MOR204-Property)</u>					
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement		223.30		223.30 DR
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement		308.00		531.30 DR
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement		1,245.00		1,776.30 DR
			1,776.30		1,776.30 DR
Property Expenses - Sundry Expenses (42110)					
<u>2 Crosby Place, Cleveland (MOR204-Property)</u>					
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement		60.50		60.50 DR
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement		258.00		318.50 DR
			318.50		318.50 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		788.55		788.55 DR
			788.55		788.55 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/09/2022	Profit/Loss Allocation - 30/09/2022			3,798.98	3,798.98 CR
30/09/2022	Profit/Loss Allocation - 30/09/2022			1.90	3,800.88 CR
31/10/2022	Profit/Loss Allocation - 31/10/2022		1,168.12		2,632.76 CR
31/10/2022	Profit/Loss Allocation - 31/10/2022		0.58		2,632.18 CR
30/11/2022	Profit/Loss Allocation - 30/11/2022		2,323.41		308.77 CR
30/11/2022	Profit/Loss Allocation - 30/11/2022		1.17		307.60 CR
31/12/2022	Profit/Loss Allocation - 31/12/2022		2,179.74		1,872.14 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022		1.09		1,873.23 DR

PLCM Super Fund General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/01/2023	Profit/Loss Allocation - 31/01/2023		1,281.39		3,154.62 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023		0.64		3,155.26 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023		2,000.41		5,155.67 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023		1.00		5,156.67 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		3,206.40		8,363.07 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		1.60		8,364.67 DR
30/04/2023	Profit/Loss Allocation - 30/04/2023		1,136.57		9,501.24 DR
30/04/2023	Profit/Loss Allocation - 30/04/2023		0.57		9,501.81 DR
31/05/2023	Profit/Loss Allocation - 31/05/2023		2,220.61		11,722.42 DR
31/05/2023	Profit/Loss Allocation - 31/05/2023		1.11		11,723.53 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		2,289.14		14,012.67 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		1.15		14,013.82 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		150,510.86		164,524.68 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		75.29		164,599.97 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			788.16	163,811.81 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			0.39	163,811.42 DR
			168,400.85	4,589.43	163,811.42 DR

Opening Balance (50010)

(Opening Balance) Morgan, Linda - Accumulation (MORLIN00002A)

01/07/2022	Opening Balance				358.48 CR
01/07/2022	Close Period Journal			7.39	365.87 CR
				7.39	365.87 CR

(Opening Balance) Morgan, Paul - Accumulation (MORPAU00001A)

01/07/2022	Opening Balance				771,619.01 CR
01/07/2022	Close Period Journal			14,757.88	786,376.89 CR
				14,757.88	786,376.89 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Morgan, Linda - Accumulation (MORLIN00002A)

01/07/2022	Opening Balance				8.69 CR
01/07/2022	Close Period Journal		8.69		0.00 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022		1.90		1.90 DR
31/10/2022	Profit/Loss Allocation - 31/10/2022			0.58	1.32 DR
30/11/2022	Profit/Loss Allocation - 30/11/2022			1.17	0.15 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			1.09	0.94 CR
31/01/2023	Profit/Loss Allocation - 31/01/2023			0.64	1.58 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023			1.00	2.58 CR
31/03/2023	Profit/Loss Allocation - 31/03/2023			1.60	4.18 CR
30/04/2023	Profit/Loss Allocation - 30/04/2023			0.57	4.75 CR
31/05/2023	Profit/Loss Allocation - 31/05/2023			1.11	5.86 CR
30/06/2023	Profit/Loss Allocation - 30/06/2023			1.15	7.01 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			75.29	82.30 CR
			10.59	84.20	82.30 CR

(Share of Profit/(Loss)) Morgan, Paul - Accumulation (MORPAU00001A)

01/07/2022	Opening Balance				17,362.23 CR
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PLCM Super Fund General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Close Period Journal		17,362.23		0.00 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022		3,798.98		3,798.98 DR
31/10/2022	Profit/Loss Allocation - 31/10/2022			1,168.12	2,630.86 DR
30/11/2022	Profit/Loss Allocation - 30/11/2022			2,323.41	307.45 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			2,179.74	1,872.29 CR
31/01/2023	Profit/Loss Allocation - 31/01/2023			1,281.39	3,153.68 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023			2,000.41	5,154.09 CR
31/03/2023	Profit/Loss Allocation - 31/03/2023			3,206.40	8,360.49 CR
30/04/2023	Profit/Loss Allocation - 30/04/2023			1,136.57	9,497.06 CR
31/05/2023	Profit/Loss Allocation - 31/05/2023			2,220.61	11,717.67 CR
30/06/2023	Profit/Loss Allocation - 30/06/2023			2,289.14	14,006.81 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			150,510.86	164,517.67 CR
			21,161.21	168,316.65	164,517.67 CR
Income Tax (53330)					
<u>(Income Tax) Morgan, Linda - Accumulation (MORLIN00002A)</u>					
01/07/2022	Opening Balance				1.30 DR
01/07/2022	Close Period Journal			1.30	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		0.39		0.39 DR
			0.39	1.30	0.39 DR
<u>(Income Tax) Morgan, Paul - Accumulation (MORPAU00001A)</u>					
01/07/2022	Opening Balance				2,604.35 DR
01/07/2022	Close Period Journal			2,604.35	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		788.16		788.16 DR
			788.16	2,604.35	788.16 DR
Cash at Bank (60400)					
<u>CBA Direct Investment Account 9127 (CBA10459127)</u>					
01/07/2022	Opening Balance				85,768.19 DR
01/07/2022	DEPOSIT INTEREST		12.93		85,781.12 DR
04/07/2022	Rent Received REMITTER		974.55		86,755.67 DR
12/07/2022	4345143530452460 P CommBank app BPA			1,326.00	85,429.67 DR
26/07/2022	Transfer To HW One CommBank App INV [Transfer To HW One CommBank App Inv (2020 FY)]			3,960.00	81,469.67 DR
26/07/2022	Transfer To HW One CommBank App INV [Transfer To HW One CommBank App Inv (2021 FY)]			4,686.00	76,783.67 DR
26/07/2022	002009666106960321 CommBank app BPA			8,221.60	68,562.07 DR
01/08/2022	Rent Received REMITTER		1,140.27		69,702.34 DR
01/08/2022	DEPOSIT INTEREST		27.22		69,729.56 DR
15/08/2022	Rent Received REMITTER		980.05		70,709.61 DR
17/08/2022	Transfer To HW One CommBank App Inv			286.00	70,423.61 DR
18/08/2022	2296073665301 ASIC CommBank app BPA			59.00	70,364.61 DR
18/08/2022	Transfer To HW One CommBank App Inv [Transfer To HW One CommBank App Inv (deed amendment)]			1,430.00	68,934.61 DR
29/08/2022	Rent Received REMITTER		927.25		69,861.86 DR
01/09/2022	DEPOSIT INTEREST		47.75		69,909.61 DR

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As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
12/09/2022	Rent Received REMITTER		1,156.05		71,065.66 DR
26/09/2022	Rent Received REMITTER		1,068.05		72,133.71 DR
30/09/2022	Transfer To Pearson Bros Trust Acco			1,245.00	70,888.71 DR
01/10/2022	DEPOSIT INTEREST		78.65		70,967.36 DR
10/10/2022	Rent Received REMITTER		1,090.05		72,057.41 DR
12/10/2022	ATO005000017090292 ATO		4,087.54		76,144.95 DR
12/10/2022	Transfer To HW One CommBank App Inv			3,850.00	72,294.95 DR
01/11/2022	DEPOSIT INTEREST		104.83		72,399.78 DR
07/11/2022	Rent Received REMITTER		913.70		73,313.48 DR
11/11/2022	4345143530452460 P CommBank app BPA PAYGI For the month of Sep-2022			650.00	72,663.48 DR
21/11/2022	Rent Received REMITTER		1,306.05		73,969.53 DR
01/12/2022	DEPOSIT INTEREST		116.23		74,085.76 DR
05/12/2022	Rent Received REMITTER		1,084.55		75,170.31 DR
19/12/2022	Rent Received REMITTER		980.05		76,150.36 DR
01/01/2023	DEPOSIT INTEREST		131.48		76,281.84 DR
03/01/2023	Rent Received REMITTER		1,150.55		77,432.39 DR
04/01/2023	4345143530452460 P CommBank app BPA for the month of Dec-2022			650.00	76,782.39 DR
10/01/2023	Transfer To State Revenue Collection land tax for the year 2022-23			1,846.65	74,935.74 DR
30/01/2023	Rent Received REMITTER		710.69		75,646.43 DR
01/02/2023	DEPOSIT INTEREST		134.67		75,781.10 DR
13/02/2023	Rent Received REMITTER		1,156.05		76,937.15 DR
27/02/2023	Rent Received REMITTER		1,018.55		77,955.70 DR
01/03/2023	DEPOSIT INTEREST		124.85		78,080.55 DR
13/03/2023	Rent Received REMITTER		980.05		79,060.60 DR
27/03/2023	Rent Received REMITTER		1,084.55		80,145.15 DR
29/03/2023	4345143530452460 P CommBank app BPA for the month of March-2023			650.00	79,495.15 DR
01/04/2023	DEPOSIT INTEREST		157.09		79,652.24 DR
12/04/2023	Rent Received REMITTER		980.05		80,632.29 DR
21/04/2023	404251265114892 Au CommBank app BPA Fees for Audit shield service			390.00	80,242.29 DR
01/05/2023	DEPOSIT INTEREST		161.38		80,403.67 DR
08/05/2023	Rent Received REMITTER		1,079.59		81,483.26 DR
22/05/2023	Rent Received REMITTER		980.75		82,464.01 DR
01/06/2023	DEPOSIT INTEREST		178.69		82,642.70 DR
05/06/2023	Rent Received REMITTER		1,084.55		83,727.25 DR
08/06/2023	1001803694 2Crosby CommBank app BPA - Gallagher CGU Landlords Insurance			1,671.57	82,055.68 DR
19/06/2023	Rent Received REMITTER		1,027.05		83,082.73 DR
			28,236.36	30,921.82	83,082.73 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
30/06/2023	Being to gross up Rental income with expenses as per Annual rental statement		1,310.00		1,310.00 DR
			1,310.00		1,310.00 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>2 Crosby Place, Cleveland (MOR204-Property)</u>					

PLCM Super Fund General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance	1.00			705,659.92 DR
30/06/2023	Revaluation - 30/06/2023 @ \$865,000.000000 (Custom Firm (NAV)) - 1.000000 Units on hand		159,340.08		865,000.00 DR
		1.00	159,340.08		865,000.00 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2022	Opening Balance				3,359.35 CR
26/07/2022	002009666106960321 CommBank app BPA		7,962.60		4,603.25 DR
12/10/2022	ATO005000017090292 ATO			2,698.35	1,904.90 DR
12/10/2022	ATO005000017090292 ATO			1,904.90	0.00 DR
11/11/2022	4345143530452460 P CommBank app BPA PAYGI For the month of Sep-2022		650.00		650.00 DR
04/01/2023	4345143530452460 P CommBank app BPA for the month of Dec-2022		650.00		1,300.00 DR
29/03/2023	4345143530452460 P CommBank app BPA for the month of March-2023		650.00		1,950.00 DR
30/06/2023	Being to record June-2022 PAYGI		650.00		2,600.00 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			788.55	1,811.45 DR
			10,562.60	5,391.80	1,811.45 DR

PAYG Payable (86000)

PAYG Payable (86000)

01/07/2022	Opening Balance				1,326.00 CR
12/07/2022	4345143530452460 P CommBank app BPA		1,326.00		0.00 DR
30/06/2023	Being to record June-2022 PAYGI			650.00	650.00 CR
			1,326.00	650.00	650.00 CR

Total Debits: 423,890.46

Total Credits: 423,890.46