

# JK McKain SMSF General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Mckain, Joshua Douglas - Accumulation (MCKJOS00001A)</u>					
07/07/2021	ABN98002348352 ET210707CTR0659100 50			643.08	643.08 CR
09/08/2021	ABN98002348352 ET210809CTR0650069 50			726.92	1,370.00 CR
07/09/2021	ABN98002348352 ET210907CTR0655F61 50			676.92	2,046.92 CR
07/10/2021	ABN98002348352 ET211007CTR065C01B 50			683.69	2,730.61 CR
08/11/2021	ABN98002348352 ET211108CTR06546CC 50			1,035.69	3,766.30 CR
08/11/2021	ABN98002348352 ET211108CTR06546CC 50			250.00	4,016.30 CR
07/12/2021	ABN98002348352 ET211207CTR065A223 50			690.46	4,706.76 CR
07/12/2021	ABN98002348352 ET211207CTR065A223 50			500.00	5,206.76 CR
07/01/2022	ABN98002348352 ET220107CTR065FD53 50			811.29	6,018.05 CR
07/01/2022	ABN98002348352 ET220107CTR065FD53 50			500.00	6,518.05 CR
07/02/2022	ABN98002348352 ET220207CTR06582AC 50			690.46	7,208.51 CR
07/02/2022	ABN98002348352 ET220207CTR06582AC 50			500.00	7,708.51 CR
07/03/2022	ABN98002348352 ET220307CTR065DD03 50			690.46	8,398.97 CR
07/03/2022	ABN98002348352 ET220307CTR065DD03 50			500.00	8,898.97 CR
07/04/2022	ABN98002348352 ET220407CTR0653B13 50			690.46	9,589.43 CR
07/04/2022	ABN98002348352 ET220407CTR0653B13 50			500.00	10,089.43 CR
09/05/2022	ABN98002348352 ET220509CTR065BBAE 50			1,035.69	11,125.12 CR
09/05/2022	ABN98002348352 ET220509CTR065BBAE 50			750.00	11,875.12 CR
07/06/2022	ABN98002348352 ET220607CTR0651874 50			690.46	12,565.58 CR
07/06/2022	ABN98002348352 ET220607CTR0651874 50			500.00	13,065.58 CR
				<b>13,065.58</b>	<b>13,065.58 CR</b>
<u>(Contributions) Mckain, Kathleen May - Accumulation (MCKKAT00001A)</u>					
02/09/2021	SLA Invoice 28412			220.00	220.00 CR
				<b>220.00</b>	<b>220.00 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
26/07/2021	Disposal of dishwasher & P&E on sale of 29 Bivone St (MCKAJS1_DISHWASHER)		3,804.49		3,804.49 DR
26/07/2021	Unrealised Gain writeback as at 26/07/2021 (MCKAJS1_PLANT&EQUIPM)			86.29	3,718.20 DR
26/07/2021	Unrealised Gain writeback as at 26/07/2021 (MCKAJS1_DISHWASHER)			211.13	3,507.07 DR
26/07/2021	Realloc account 680 \$371708.10 to sale of 29 Bivone St (29BIVONE)			37,369.65	33,862.58 CR
26/07/2021	Unrealised Gain writeback as at 26/07/2021 (29BIVONE)		55,661.55		21,798.97 DR
			<b>59,466.04</b>	<b>37,667.07</b>	<b>21,798.97 DR</b>
<b>Interest Received (25000)</b>					
<u>Macquarie ***0966 (MBL0966)</u>					
30/06/2022	MACQUARIE CMA INTEREST PAID INTR			2.54	2.54 CR

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As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	73			2.54	2.54 CR
<b>Property Income (28000)</b>					
<u>29 Bivone Court, Salisbury Downs (29BIVONE)</u>					
05/10/2021	1840 Real Estate statement 62			31.68	31.68 CR
				31.68	31.68 CR
<u>29 McKenzie Avenue, Narangba QLD, Australia (29McKenz)</u>					
30/06/2022	T/up RE agent statements McKenzie Ave			1,200.00	1,200.00 CR
				1,200.00	1,200.00 CR
<b>Transfers In (28500)</b>					
<u>(Transfers In) Mckain, Kathleen May - Accumulation (MCKKAT00001A)</u>					
08/03/2022	QSUPER LUMP SUMS 609051150630308233 PSNI 53 [SuperStream roll in at 08/03/2022 - PRN:609051150630308233]			57,000.00	57,000.00 CR
				57,000.00	57,000.00 CR
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
02/09/2021	SLA Invoice 28412		220.00		220.00 DR
06/09/2021	TRANSACT FUNDS TFR TO JOSHUA AND KATHLEE TD		220.00		440.00 DR
04/04/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		2,970.00		3,410.00 DR
			3,410.00		3,410.00 DR
<b>Administration Costs (30200)</b>					
<u>Administration Costs (30200)</u>					
05/05/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD [TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD - Bare Trust Deed]		1,100.00		1,100.00 DR
			1,100.00		1,100.00 DR
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
04/04/2022	BPAY TO TAX OFFICE PAYMENTS BP		259.00		259.00 DR
			259.00		259.00 DR
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
04/04/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		330.00		330.00 DR
			330.00		330.00 DR
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
15/11/2021	BPAY TO ASIC BP		56.00		56.00 DR
16/11/2021	BPAY TO ASIC BP		276.00		332.00 DR
			332.00		332.00 DR
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
17/07/2021	Service Fee		10.00		10.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
17/08/2021	Service Fee		10.00		20.00 DR
17/08/2021	Expired Insurance Fee		50.00		70.00 DR
17/09/2021	Pay Out Statement Fee		10.00		80.00 DR
17/09/2021	Expired Insurance Fee		50.00		130.00 DR
17/09/2021	Service Fee		10.00		140.00 DR
20/09/2021	Expired Insurance Fee -			50.00	90.00 DR
20/09/2021	Service Fee - Reversal			10.00	80.00 DR
			<b>140.00</b>	<b>60.00</b>	<b>80.00 DR</b>
<b>Depreciation (33400)</b>					
<u>Dishwasher - 29 Bivone (MCKAJS1 DISHWASHER)</u>					
26/07/2021	Depreciation for the period {2022}		5.24		5.24 DR
			<b>5.24</b>		<b>5.24 DR</b>
<u>Plant &amp; Equipment 29 Bivone Court QSR report (MCKAJS1 PLANT&amp;EQUIPM)</u>					
26/07/2021	T/up depreciation per QSR 29 Bivone Court to date of sale 26/07/21 \$1211.43/365x26 days = \$86.29		86.29		86.29 DR
			<b>86.29</b>		<b>86.29 DR</b>
<b>Fines (38200)</b>					
<u>Fines (38200)</u>					
15/11/2021	BPAY TO ASIC BP		83.00		83.00 DR
16/11/2021	BPAY TO ASIC BP		83.00		166.00 DR
			<b>166.00</b>		<b>166.00 DR</b>
<b>Life Insurance Premiums (39000)</b>					
<u>(Life Insurance Premiums) Mckain, Joshua Douglas - Accumulation (MCKJOS00001A)</u>					
24/05/2022	AIA AUSTRALIA . 68139111 28/05/22 13		938.02		938.02 DR
24/05/2022	AIA AUSTRALIA . 68139135 28/05/22 13		1,543.74		2,481.76 DR
			<b>2,481.76</b>		<b>2,481.76 DR</b>
<u>(Life Insurance Premiums) Mckain, Kathleen May - Accumulation (MCKKAT00001A)</u>					
19/04/2022	CLEARVIEWLIFEINV 518240599013993754 13		277.30		277.30 DR
			<b>277.30</b>		<b>277.30 DR</b>
<b>Postage, Printing and Stationery (41800)</b>					
<u>Postage, Printing and Stationery (41800)</u>					
06/09/2021	TRANSACT FUNDS TFR TO JOSHUA AND KATHLEE TD - postage of docs for Bivone St		49.00		49.00 DR
06/09/2021	TRANSACT FUNDS TFR TO JOSHUA AND KATHLEE TD - postage of docs for Bivone St		49.00		98.00 DR
			<b>98.00</b>		<b>98.00 DR</b>
<b>Property Expenses - Agents Management Fees (41930)</b>					
<u>29 McKenzie Avenue, Narangba QLD, Australia (29McKenZ)</u>					
30/06/2022	T/up RE agent statements McKenzie Ave		92.40		92.40 DR
			<b>92.40</b>		<b>92.40 DR</b>
<b>Property Expenses - Agents Commissions (41940)</b>					
<u>29 McKenzie Avenue, Narangba QLD, Australia (29McKenZ)</u>					
30/06/2022	T/up RE agent statements McKenzie Ave		660.00		660.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>660.00</b>		<b>660.00 DR</b>
<b>Property Expenses - Council Rates (41960)</b>					
<u>29 Bivone Court, Salisbury Downs (29BIVONE)</u>					
17/09/2021	T/up settlement adjustments on sale of 29 Bivone Court, Salisbury Downs - rates			1,332.73	1,332.73 CR
17/09/2021	T/up settlement adjustments on sale of 29 Bivone Court, Salisbury Downs - rates			96.77	1,429.50 CR
				<b>1,429.50</b>	<b>1,429.50 CR</b>
<u>29 McKenzie Avenue, Narangba QLD, Australia (29McKenZ)</u>					
08/06/2022	T/up settlement statement adjustments - purchase of 29 McKenzie Ave, Nerangba		103.54		103.54 DR
			<b>103.54</b>		<b>103.54 DR</b>
<b>Property Expenses - Electricity and Gas (41965)</b>					
<u>29 Bivone Court, Salisbury Downs (29BIVONE)</u>					
05/10/2021	1840 Real Estate statement 62		95.48		95.48 DR
			<b>95.48</b>		<b>95.48 DR</b>
<b>Property Expenses - Insurance Premium (41980)</b>					
<u>29 Bivone Court, Salisbury Downs (29BIVONE)</u>					
16/07/2021	ALLIANZ INSURE 601064QPB013921197 13		81.52		81.52 DR
16/08/2021	ALLIANZ INSURE 601064QPB017621228 13		89.32		170.84 DR
16/09/2021	ALLIANZ INSURE 601064QPB011321259 13		89.32		260.16 DR
18/10/2021	ALLIANZ INSURE 601064QPB015121291 13		89.32		349.48 DR
16/11/2021	ALLIANZ INSURE 601064QPB018521320 13		89.32		438.80 DR
16/12/2021	Allianz Australi PO 6 30 1425158 50			112.38	326.42 DR
			<b>438.80</b>	<b>112.38</b>	<b>326.42 DR</b>
<u>29 McKenzie Avenue, Narangba QLD, Australia (29McKenZ)</u>					
08/06/2022	BPAY TO AAMI BP		1,139.33		1,139.33 DR
			<b>1,139.33</b>		<b>1,139.33 DR</b>
<b>Property Expenses - Interest on Loans (42010)</b>					
<u>29 Bivone Court, Salisbury Downs (29BIVONE)</u>					
17/07/2021	Interest Charged		920.08		920.08 DR
17/08/2021	Interest Charged		948.07		1,868.15 DR
17/09/2021	Interest Charged		976.24		2,844.39 DR
17/09/2021	Interest Charged		945.84		3,790.23 DR
20/09/2021	Interest Charged - Reversal			945.84	2,844.39 DR
			<b>3,790.23</b>	<b>945.84</b>	<b>2,844.39 DR</b>
<b>Property Expenses - Repairs Maintenance (42060)</b>					
<u>29 McKenzie Avenue, Narangba QLD, Australia (29McKenZ)</u>					
30/06/2022	T/up RE agent statements McKenzie Ave		250.00		250.00 DR
			<b>250.00</b>		<b>250.00 DR</b>
<b>Property Expenses - Stationery, Phone and Postage (42090)</b>					
<u>29 Bivone Court, Salisbury Downs (29BIVONE)</u>					
02/07/2021	1840 Real estate statement 59		8.80		8.80 DR
02/09/2021	1840 Real Estate statement 61		8.80		17.60 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
05/10/2021	1840 Real Estate statement 62			8.80	8.80 DR
05/10/2021	1840 Real Estate statement 62			8.80	0.00 DR
05/10/2021	1840 Real Estate statement 62			8.80	8.80 CR
05/10/2021	1840 Real Estate statement 62		2.16		6.64 CR
			<b>19.76</b>	<b>26.40</b>	<b>6.64 CR</b>
<b>Property Expenses - Water Rates (42150)</b>					
<u>29 Bivone Court, Salisbury Downs (29BIVONE)</u>					
17/09/2021	T/up settlement adjustments on sale of 29 Bivone Court, Salisbury Downs - water			44.32	44.32 CR
				<b>44.32</b>	<b>44.32 CR</b>
<b>Property Expenses - Borrowing costs (42200)</b>					
<u>29 Bivone Court, Salisbury Downs (29BIVONE)</u>					
17/09/2021	Discharge Administration		395.00		395.00 DR
			<b>395.00</b>		<b>395.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		2,482.95		2,482.95 DR
			<b>2,482.95</b>		<b>2,482.95 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
07/07/2021	System Member Journals		546.62		546.62 DR
09/08/2021	System Member Journals		617.88		1,164.50 DR
02/09/2021	System Member Journals		220.00		1,384.50 DR
07/09/2021	System Member Journals		575.38		1,959.88 DR
07/10/2021	System Member Journals		581.14		2,541.02 DR
08/11/2021	System Member Journals		880.34		3,421.36 DR
08/11/2021	System Member Journals		212.50		3,633.86 DR
07/12/2021	System Member Journals		586.89		4,220.75 DR
07/12/2021	System Member Journals		425.00		4,645.75 DR
07/01/2022	System Member Journals		689.60		5,335.35 DR
07/01/2022	System Member Journals		425.00		5,760.35 DR
07/02/2022	System Member Journals		586.89		6,347.24 DR
07/02/2022	System Member Journals		425.00		6,772.24 DR
07/03/2022	System Member Journals		586.89		7,359.13 DR
07/03/2022	System Member Journals		425.00		7,784.13 DR
08/03/2022	System Member Journals		57,000.00		64,784.13 DR
07/04/2022	System Member Journals		586.89		65,371.02 DR
07/04/2022	System Member Journals		425.00		65,796.02 DR
19/04/2022	System Member Journals			235.70	65,560.32 DR
09/05/2022	System Member Journals		880.34		66,440.66 DR
09/05/2022	System Member Journals		637.50		67,078.16 DR
24/05/2022	System Member Journals			797.32	66,280.84 DR
24/05/2022	System Member Journals			1,312.18	64,968.66 DR
07/06/2022	System Member Journals		586.89		65,555.55 DR
07/06/2022	System Member Journals		425.00		65,980.55 DR

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As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			9,436.19	56,544.36 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			21,421.19	35,123.17 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			286.53	34,836.64 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			650.45	34,186.19 DR
			<b>68,325.75</b>	<b>34,139.56</b>	<b>34,186.19 DR</b>

## Opening Balance (50010)

(Opening Balance) Mckain, Joshua Douglas - Accumulation (MCKJOS00001A)

01/07/2021	Opening Balance				106,928.85 CR
01/07/2021	Close Period Journal			18,342.45	125,271.30 CR
				<b>18,342.45</b>	<b>125,271.30 CR</b>

(Opening Balance) Mckain, Kathleen May - Accumulation (MCKKAT00001A)

01/07/2021	Opening Balance				248,350.17 CR
01/07/2021	Close Period Journal			28,760.08	277,110.25 CR
				<b>28,760.08</b>	<b>277,110.25 CR</b>

## Contributions (52420)

(Contributions) Mckain, Joshua Douglas - Accumulation (MCKJOS00001A)

01/07/2021	Opening Balance				8,489.66 CR
01/07/2021	Close Period Journal		8,489.66		0.00 DR
07/07/2021	System Member Journals			643.08	643.08 CR
09/08/2021	System Member Journals			726.92	1,370.00 CR
07/09/2021	System Member Journals			676.92	2,046.92 CR
07/10/2021	System Member Journals			683.69	2,730.61 CR
08/11/2021	System Member Journals			1,035.69	3,766.30 CR
08/11/2021	System Member Journals			250.00	4,016.30 CR
07/12/2021	System Member Journals			690.46	4,706.76 CR
07/12/2021	System Member Journals			500.00	5,206.76 CR
07/01/2022	System Member Journals			811.29	6,018.05 CR
07/01/2022	System Member Journals			500.00	6,518.05 CR
07/02/2022	System Member Journals			690.46	7,208.51 CR
07/02/2022	System Member Journals			500.00	7,708.51 CR
07/03/2022	System Member Journals			690.46	8,398.97 CR
07/03/2022	System Member Journals			500.00	8,898.97 CR
07/04/2022	System Member Journals			690.46	9,589.43 CR
07/04/2022	System Member Journals			500.00	10,089.43 CR
09/05/2022	System Member Journals			1,035.69	11,125.12 CR
09/05/2022	System Member Journals			750.00	11,875.12 CR
07/06/2022	System Member Journals			690.46	12,565.58 CR
07/06/2022	System Member Journals			500.00	13,065.58 CR
			<b>8,489.66</b>	<b>13,065.58</b>	<b>13,065.58 CR</b>

(Contributions) Mckain, Kathleen May - Accumulation (MCKKAT00001A)

02/09/2021	System Member Journals			220.00	220.00 CR
				<b>220.00</b>	<b>220.00 CR</b>

## Transfers In (52850)

(Transfers In) Mckain, Kathleen May - Accumulation (MCKKAT00001A)

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08/03/2022	System Member Journals			57,000.00	57,000.00 CR
				<b>57,000.00</b>	<b>57,000.00 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Mckain, Joshua Douglas - Accumulation (MCKJOS00001A)</u>					
01/07/2021	Opening Balance				12,598.04 CR
01/07/2021	Close Period Journal		12,598.04		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		9,436.19		9,436.19 DR
			<b>22,034.23</b>		<b>9,436.19 DR</b>
<u>(Share of Profit/(Loss)) Mckain, Kathleen May - Accumulation (MCKKAT00001A)</u>					
01/07/2021	Opening Balance				28,331.28 CR
01/07/2021	Close Period Journal		28,331.28		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		21,421.19		21,421.19 DR
			<b>49,752.47</b>		<b>21,421.19 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Mckain, Joshua Douglas - Accumulation (MCKJOS00001A)</u>					
01/07/2021	Opening Balance				595.05 CR
01/07/2021	Close Period Journal		595.05		0.00 DR
24/05/2022	System Member Journals			140.70	140.70 CR
24/05/2022	System Member Journals			231.56	372.26 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		286.53		85.73 CR
			<b>881.58</b>	<b>372.26</b>	<b>85.73 CR</b>
<u>(Income Tax) Mckain, Kathleen May - Accumulation (MCKKAT00001A)</u>					
01/07/2021	Opening Balance				678.38 CR
01/07/2021	Close Period Journal		678.38		0.00 DR
08/03/2022	System Member Journals				0.00 DR
19/04/2022	System Member Journals			41.60	41.60 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		650.45		608.85 DR
			<b>1,328.83</b>	<b>41.60</b>	<b>608.85 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Mckain, Joshua Douglas - Accumulation (MCKJOS00001A)</u>					
01/07/2021	Opening Balance				1,273.43 DR
01/07/2021	Close Period Journal			1,273.43	0.00 DR
07/07/2021	System Member Journals		96.46		96.46 DR
09/08/2021	System Member Journals		109.04		205.50 DR
07/09/2021	System Member Journals		101.54		307.04 DR
07/10/2021	System Member Journals		102.55		409.59 DR
08/11/2021	System Member Journals		155.35		564.94 DR
08/11/2021	System Member Journals		37.50		602.44 DR
07/12/2021	System Member Journals		103.57		706.01 DR
07/12/2021	System Member Journals		75.00		781.01 DR
07/01/2022	System Member Journals		121.69		902.70 DR
07/01/2022	System Member Journals		75.00		977.70 DR
07/02/2022	System Member Journals		103.57		1,081.27 DR
07/02/2022	System Member Journals		75.00		1,156.27 DR

# JK McKain SMSF General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
07/03/2022	System Member Journals		103.57		1,259.84 DR
07/03/2022	System Member Journals		75.00		1,334.84 DR
07/04/2022	System Member Journals		103.57		1,438.41 DR
07/04/2022	System Member Journals		75.00		1,513.41 DR
09/05/2022	System Member Journals		155.35		1,668.76 DR
09/05/2022	System Member Journals		112.50		1,781.26 DR
07/06/2022	System Member Journals		103.57		1,884.83 DR
07/06/2022	System Member Journals		75.00		1,959.83 DR
			<b>1,959.83</b>	<b>1,273.43</b>	<b>1,959.83 DR</b>

## Life Insurance Premiums (53920)

(Life Insurance Premiums) Mckain, Joshua Douglas - Accumulation (MCKJOS00001A)

01/07/2021	Opening Balance				2,066.87 DR
01/07/2021	Close Period Journal			2,066.87	0.00 DR
24/05/2022	System Member Journals		938.02		938.02 DR
24/05/2022	System Member Journals		1,543.74		2,481.76 DR
			<b>2,481.76</b>	<b>2,066.87</b>	<b>2,481.76 DR</b>

(Life Insurance Premiums) Mckain, Kathleen May - Accumulation (MCKKAT00001A)

01/07/2021	Opening Balance				249.58 DR
01/07/2021	Close Period Journal			249.58	0.00 DR
19/04/2022	System Member Journals		277.30		277.30 DR
			<b>277.30</b>	<b>249.58</b>	<b>277.30 DR</b>

## Bank Accounts (60400)

Macquarie \*\*\*0966 (MBL0966)

01/07/2021	Opening Balance				199,552.03 DR
02/07/2021	SECURE FUNDING P 2452540 13			659.42	198,892.61 DR
07/07/2021	TRANSACT FUNDS TFR TO 1840 REAL ESTATE TD [TRANSACT FUNDS TFR TO 1840 REAL ESTATE TD - Advertising fees for sale of property]			3,085.00	195,807.61 DR
07/07/2021	ABN98002348352 ET210707CTR0659100 50		643.08		196,450.69 DR
16/07/2021	ALLIANZ INSURE 601064QP013921197 13			81.52	196,369.17 DR
16/07/2021	SECURE FUNDING P 2452540 13			659.42	195,709.75 DR
26/07/2021	TRANSACT FUNDS TFR TO KEY CONVEYANCING TD [TRANSACT FUNDS TFR TO KEY CONVEYANCING TD - sale of 29 Bivone Court]			790.24	194,919.51 DR
30/07/2021	SECURE FUNDING P 2452540 13			659.42	194,260.09 DR
09/08/2021	ABN98002348352 ET210809CTR0650069 50		726.92		194,987.01 DR
13/08/2021	SECURE FUNDING P 2452540 13			659.42	194,327.59 DR
16/08/2021	ALLIANZ INSURE 601064QP017621228 13			89.32	194,238.27 DR
27/08/2021	SECURE FUNDING P 2452540 13			659.42	193,578.85 DR
02/09/2021	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD			3,300.00	190,278.85 DR
06/09/2021	TRANSACT FUNDS TFR TO JOSHUA AND KATHLEE TD - postage of docs for Bivone St			49.00	190,229.85 DR
06/09/2021	TRANSACT FUNDS TFR TO JOSHUA AND KATHLEE TD - postage of docs for Bivone St			49.00	190,180.85 DR
06/09/2021	TRANSACT FUNDS TFR TO JOSHUA AND KATHLEE TD			220.00	189,960.85 DR



# JK McKain SMSF General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
07/09/2021	ABN98002348352 ET210907CTR0655F61 50		676.92		190,637.77 DR
10/09/2021	SECURE FUNDING P 2452540 13			659.42	189,978.35 DR
16/09/2021	ALLIANZ INSURE 601064QPB011321259 13			89.32	189,889.03 DR
17/09/2021	PEXA 29 Bivone Court 50 - Settlement of sale 29 Bovine		190,168.05		380,057.08 DR
07/10/2021	ABN98002348352 ET211007CTR065C01B 50		683.69		380,740.77 DR
18/10/2021	ALLIANZ INSURE 601064QPB015121291 13			89.32	380,651.45 DR
08/11/2021	ABN98002348352 ET211108CTR06546CC 50		1,285.69		381,937.14 DR
15/11/2021	BPAY TO ASIC BP			139.00	381,798.14 DR
16/11/2021	BPAY TO ASIC BP			359.00	381,439.14 DR
16/11/2021	ALLIANZ INSURE 601064QPB018521320 13			89.32	381,349.82 DR
07/12/2021	ABN98002348352 ET211207CTR065A223 50		1,190.46		382,540.28 DR
16/12/2021	Allianz Australi PO 6 30 1425158 50		112.38		382,652.66 DR
07/01/2022	ABN98002348352 ET220107CTR065FD53 50		1,311.29		383,963.95 DR
07/02/2022	ABN98002348352 ET220207CTR06582AC 50		1,190.46		385,154.41 DR
07/03/2022	ABN98002348352 ET220307CTR065DD03 50		1,190.46		386,344.87 DR
08/03/2022	QSUPER LUMP SUMS 609051150630308233 PSNI 53 [SuperStream roll in at 08/03/2022 - PRN:609051150630308233]		57,000.00		443,344.87 DR
04/04/2022	BPAY TO TAX OFFICE PAYMENTS BP			259.00	443,085.87 DR
04/04/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD			3,300.00	439,785.87 DR
07/04/2022	ABN98002348352 ET220407CTR0653B13 50		1,190.46		440,976.33 DR
19/04/2022	CLEARVIEWLIFEINV 518240599013993754 13			277.30	440,699.03 DR
02/05/2022	TRANSACT FUNDS TFR TO BD REALTY PTY LTD TD [TRANSACT FUNDS TFR TO BD REALTY PTY LTD TD - deposit]			10,000.00	430,699.03 DR
04/05/2022	TRANSACT FUNDS TFR TO BY THE RULES TD			600.00	430,099.03 DR
05/05/2022	TRANSACT FUNDS TFR TO MORETON BAY BUILDI TD - Building inspection purchase 29 McKenzie			539.00	429,560.03 DR
05/05/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD [TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD - Bare Trust Deed]			1,100.00	428,460.03 DR
09/05/2022	ABN98002348352 ET220509CTR065BBAE 50		1,785.69		430,245.72 DR
24/05/2022	TRANSACT FUNDS TFR TO EAZYFLOW PLUMBING TD - pre purchase roof & plumbing inspection			268.40	429,977.32 DR
24/05/2022	AIA AUSTRALIA . 68139111 28/05/22 13			938.02	429,039.30 DR
24/05/2022	AIA AUSTRALIA . 68139135 28/05/22 13			1,543.74	427,495.56 DR
30/05/2022	TRANSACT FUNDS TFR TO BD REALTY PTY LTD TD [TRANSACT FUNDS TFR TO BD REALTY PTY LTD TD - balance of deposit]			10,000.00	417,495.56 DR
01/06/2022	TRANSACT FUNDS TFR TO BY THE RULES TD			100,000.00	317,495.56 DR
02/06/2022	TRANSACT FUNDS TFR TO BY THE RULES TD			89,957.91	227,537.65 DR
07/06/2022	ABN98002348352 ET220607CTR0651874 50		1,190.46		228,728.11 DR

# JK McKain SMSF General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/06/2022	BPAY TO AAMI BP			1,139.33	227,588.78 DR
08/06/2022	PEXA RB130650 50		457.30		228,046.08 DR
09/06/2022	TRANSACT FUNDS TFR TO JK MCKAIN TD			100,000.00	128,046.08 DR
10/06/2022	TRANSACT FUNDS TFR TO JK MCKAIN TD			100,000.00	28,046.08 DR
24/06/2022	TRANSACT FUNDS TFR TO JOSHUA AND KATHLEE TD [TRANSACT FUNDS TFR TO JOSHUA AND KATHLEE TD- Samios Plumbing - Dishwasher]			880.00	27,166.08 DR
27/06/2022	TRANSACT FUNDS TFR TO EAZYFLOW PLUMBING TD. \$1100 instal dishwasher. \$2200 Hot water service purchase & instal			3,300.00	23,866.08 DR
30/06/2022	MACQUARIE CMA INTEREST PAID INTR 73		2.54		23,868.62 DR
			<b>260,805.85</b>	<b>436,489.26</b>	<b>23,868.62 DR</b>
<u>Mortgage Offset account (MOA)</u>					
09/06/2022	TRANSACT FUNDS TFR TO JK MCKAIN TD		100,000.00		100,000.00 DR
10/06/2022	TRANSACT FUNDS TFR TO JK MCKAIN TD		100,000.00		200,000.00 DR
			<b>200,000.00</b>		<b>200,000.00 DR</b>
<u>Sundry Debtors (68000)</u>					
<u>Sundry Debtors (68000)</u>					
07/07/2021	TRANSACT FUNDS TFR TO 1840 REAL ESTATE TD [TRANSACT FUNDS TFR TO 1840 REAL ESTATE TD - Advertising fees for sale of property]		3,085.00		3,085.00 DR
26/07/2021	TRANSACT FUNDS TFR TO KEY CONVEYANCING TD [TRANSACT FUNDS TFR TO KEY CONVEYANCING TD - sale of 29 Bivone Court]		790.24		3,875.24 DR
26/07/2021	Realloc account 680 \$371708.10 to sale of 29 Bivone St		371,708.10		375,583.34 DR
17/09/2021	PEXA 29 Bivone Court 50 - Settlement of sale 29 Bovine			190,168.05	185,415.29 DR
17/09/2021	Discharge Settlement - 29 Bivone loan payout			186,889.11	1,473.82 CR
17/09/2021	T/up settlement adjustments on sale of 29 Bivone Court, Salisbury Downs - rates		1,332.73		141.09 CR
17/09/2021	T/up settlement adjustments on sale of 29 Bivone Court, Salisbury Downs - rates		96.77		44.32 CR
17/09/2021	T/up settlement adjustments on sale of 29 Bivone Court, Salisbury Downs - water		44.32		0.00 DR
			<b>377,057.16</b>	<b>377,057.16</b>	<b>0.00 DR</b>
<u>Debtor - rent (68100)</u>					
<u>Debtor - rent (68100)</u>					
01/07/2021	Opening Balance				57.16 DR
02/07/2021	1840 Real estate statement 59			8.80	48.36 DR
02/09/2021	1840 Real Estate statement 61			8.80	39.56 DR
05/10/2021	1840 Real Estate statement 62			39.56	0.00 DR
30/06/2022	T/up RE agent statements McKenzie Ave		197.60		197.60 DR
			<b>197.60</b>	<b>57.16</b>	<b>197.60 DR</b>
<u>Plant and Equipment (at written down value) - Unitised (76550)</u>					
<u>Dishwasher - 29 Bivone (MCKAJS1 DISHWASHER)</u>					
01/07/2021	Opening Balance	1.00			368.11 DR
26/07/2021	Depreciation for the period {2022}			5.24	362.87 DR
26/07/2021	Disposal of dishwasher & P&E on sale of	(1.00)		574.00	211.13 CR

# JK McKain SMSF General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	29 Bivone St				
26/07/2021	Unrealised Gain writeback as at 26/07/2021		211.13		0.00 DR
		<b>0.00</b>	<b>211.13</b>	<b>579.24</b>	<b>0.00 DR</b>
<b>Plant &amp; Equipment 29 Bivone Court QSR report (MCKAJS1_PLANT&amp;EQUIPM)</b>					
01/07/2021	Opening Balance	1.00			3,230.49 DR
26/07/2021	T/up depreciation per QSR 29 Bivone Court to date of sale 26/07/21 \$1211.43/365x26 days = \$86.29			86.29	3,144.20 DR
26/07/2021	Disposal of dishwasher & P&E on sale of 29 Bivone St	(1.00)		3,230.49	86.29 CR
26/07/2021	Unrealised Gain writeback as at 26/07/2021		86.29		0.00 DR
		<b>0.00</b>	<b>86.29</b>	<b>3,316.78</b>	<b>0.00 DR</b>
<b>Dishwasher - 29 McKenzie (MCKAJS1DWMcKenzie)</b>					
24/06/2022	TRANSACT FUNDS TFR TO JOSHUA AND KATHLEE TD [TRANSACT FUNDS TFR TO JOSHUA AND KATHLEE TD- Samios Plumbing - Dishwasher]	1.00	880.00		880.00 DR
27/06/2022	TRANSACT FUNDS TFR TO EAZYFLOW PLUMBING TD. \$1100 instal dishwasher. \$2200 Hot water service purchase & instal	0.00	1,100.00		1,980.00 DR
		<b>1.00</b>	<b>1,980.00</b>		<b>1,980.00 DR</b>
<b>Hot Water Service - 29 McKenzie (MCKAJS1HWSMcKenzie)</b>					
27/06/2022	TRANSACT FUNDS TFR TO EAZYFLOW PLUMBING TD. \$1100 instal dishwasher. \$2200 Hot water service purchase & instal	1.00	2,200.00		2,200.00 DR
		<b>1.00</b>	<b>2,200.00</b>		<b>2,200.00 DR</b>
<b>Real Estate Properties ( Australian - Residential) (77200)</b>					
<b>29 Bivone Court, Salisbury Downs (29BIVONE)</b>					
01/07/2021	Opening Balance	1.00			390,000.00 DR
26/07/2021	Realloc account 680 \$371708.10 to sale of 29 Bivone St	(1.00)		334,338.45	55,661.55 DR
26/07/2021	Unrealised Gain writeback as at 26/07/2021			55,661.55	0.00 DR
		<b>0.00</b>		<b>390,000.00</b>	<b>0.00 DR</b>
<b>29 McKenzie Avenue, Narangba QLD, Australia (29McKenz)</b>					
02/05/2022	TRANSACT FUNDS TFR TO BD REALTY PTY LTD TD [TRANSACT FUNDS TFR TO BD REALTY PTY LTD TD - deposit]	1.00	10,000.00		10,000.00 DR
04/05/2022	TRANSACT FUNDS TFR TO BY THE RULES TD	0.00	600.00		10,600.00 DR
05/05/2022	TRANSACT FUNDS TFR TO MORETON BAY BUILDI TD - Building inspection purchase 29 McKenzie	0.00	539.00		11,139.00 DR
24/05/2022	TRANSACT FUNDS TFR TO EAZYFLOW PLUMBING TD - pre purchase roof & plumbing inspection	0.00	268.40		11,407.40 DR
30/05/2022	TRANSACT FUNDS TFR TO BD REALTY PTY LTD TD [TRANSACT FUNDS TFR TO BD REALTY PTY LTD TD - balance of deposit]	0.00	10,000.00		21,407.40 DR
01/06/2022	TRANSACT FUNDS TFR TO BY THE RULES TD	0.00	100,000.00		121,407.40 DR
02/06/2022	TRANSACT FUNDS TFR TO BY THE RULES TD	0.00	89,957.91		211,365.31 DR
08/06/2022	PEXA RB130650 50	0.00		457.30	210,908.01 DR
08/06/2022	Granite loan settlement funds	0.00	688,000.00		898,908.01 DR

# JK McKain SMSF General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/06/2022	T/up settlement statement adjustments - purchase of 29 McKenzie Ave, Nerangba	0.00		103.54	898,804.47 DR
		<b>1.00</b>	<b>899,365.31</b>	<b>560.84</b>	<b>898,804.47 DR</b>

## **Income Tax Payable/Refundable (85000)**

### Income Tax Payable/Refundable (85000)

04/04/2022	BPAY TO TAX OFFICE PAYMENTS BP				0.00 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			2,482.95	2,482.95 CR
			<b>0.00</b>	<b>2,482.95</b>	<b>2,482.95 CR</b>

## **Limited Recourse Borrowing Arrangements (85500)**

### Liberty Loan \*\*\*2540 - 29 Bivone Court, Salisbury Downs (29BIVONE)

01/07/2021	Opening Balance				187,526.24 CR
02/07/2021	SECURE FUNDING P 2452540 13		659.42		186,866.82 CR
16/07/2021	SECURE FUNDING P 2452540 13		659.42		186,207.40 CR
17/07/2021	Service Fee			10.00	186,217.40 CR
17/07/2021	Interest Charged			920.08	187,137.48 CR
30/07/2021	SECURE FUNDING P 2452540 13		659.42		186,478.06 CR
13/08/2021	SECURE FUNDING P 2452540 13		659.42		185,818.64 CR
17/08/2021	Expired Insurance Fee			50.00	185,868.64 CR
17/08/2021	Service Fee			10.00	185,878.64 CR
17/08/2021	Interest Charged			948.07	186,826.71 CR
27/08/2021	SECURE FUNDING P 2452540 13		659.42		186,167.29 CR
10/09/2021	SECURE FUNDING P 2452540 13		659.42		185,507.87 CR
17/09/2021	Discharge Settlement - 29 Bivone loan payout		186,889.11		1,381.24 DR
17/09/2021	Pay Out Statement Fee			10.00	1,371.24 DR
17/09/2021	Discharge Administration			395.00	976.24 DR
17/09/2021	Expired Insurance Fee			50.00	926.24 DR
17/09/2021	Service Fee			10.00	916.24 DR
17/09/2021	Interest Charged			976.24	60.00 CR
17/09/2021	Interest Charged			945.84	1,005.84 CR
20/09/2021	Expired Insurance Fee -		50.00		955.84 CR
20/09/2021	Service Fee - Reversal		10.00		945.84 CR
20/09/2021	Interest Charged - Reversal		945.84		0.00 DR
			<b>191,851.47</b>	<b>4,325.23</b>	<b>0.00 DR</b>

### Granite Home Loans \*\*\*1848 - 29 McKenzie Avenue, Narangba QLD, Australia (29McKenz)

08/06/2022	Granite loan settlement funds			688,000.00	688,000.00 CR
				<b>688,000.00</b>	<b>688,000.00 CR</b>

## **Sundry Creditors (88000)**

### Sundry Creditors (88000)

01/07/2021	Opening Balance				3,300.00 CR
02/09/2021	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		3,300.00		0.00 DR
			<b>3,300.00</b>		<b>0.00 DR</b>

**Total Debits: 2,170,205.34**

**Total Credits: 2,170,205.34**