

JEM Super Fund General Ledger



As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Marshall, Janelle Elizabeth - Accumulation (MARJAN00001A)</u>					
08/07/2022	SuperChoice P/L PC070722-093860373 50			1,211.71	1,211.71 CR
14/07/2022	SLA Funding invoice			801.90	2,013.61 CR
22/07/2022	SuperChoice P/L PC210722-093875436 50			1,211.71	3,225.32 CR
02/08/2022	JANELLE MARSHALL 50			800.00	4,025.32 CR
05/08/2022	SuperChoice P/L PC040822-093891458 50			1,211.71	5,237.03 CR
17/08/2022	JANELLE MARSHALL 50			400.00	5,637.03 CR
22/08/2022	SuperChoice P/L PC180822-011659160 50			1,211.71	6,848.74 CR
02/09/2022	SuperChoice P/L PC010922-054077076 50			1,234.97	8,083.71 CR
05/09/2022	JANELLE MARSHALL 50			400.00	8,483.71 CR
16/09/2022	SuperChoice P/L PC150922-051414134 50			1,211.71	9,695.42 CR
19/09/2022	JANELLE MARSHALL 50			300.00	9,995.42 CR
30/09/2022	SuperChoice P/L PC290922-005047304 50			1,211.71	11,207.13 CR
14/10/2022	SuperChoice P/L PC131022-005063388 50			1,211.71	12,418.84 CR
17/10/2022	JANELLE MARSHALL 50			300.00	12,718.84 CR
28/10/2022	SuperChoice P/L PC271022-024907071 50			1,213.86	13,932.70 CR
11/11/2022	SuperChoice P/L PC101122-024924016 50			1,211.71	15,144.41 CR
25/11/2022	SuperChoice P/L PC241122-024939804 50			1,253.35	16,397.76 CR
09/12/2022	JANELLE MARSHALL 50			300.00	16,697.76 CR
09/12/2022	SuperChoice P/L PC081222-024957020 50			1,211.71	17,909.47 CR
16/12/2022	JANELLE MARSHALL 50			500.00	18,409.47 CR
23/12/2022	SuperChoice P/L PC221222-024973869 50			2,587.15	20,996.62 CR
06/01/2023	JANELLE MARSHALL 50			750.00	21,746.62 CR
13/01/2023	JANELLE MARSHALL 50			750.00	22,496.62 CR
20/01/2023	JANELLE MARSHALL 50			750.00	23,246.62 CR
30/01/2023	JANELLE MARSHALL 50			750.00	23,996.62 CR
03/02/2023	JANELLE MARSHALL 50			750.00	24,746.62 CR
10/02/2023	JANELLE MARSHALL 50			750.00	25,496.62 CR
17/02/2023	JANELLE MARSHALL 50			750.00	26,246.62 CR
24/02/2023	JANELLE MARSHALL 50			750.00	26,996.62 CR
03/03/2023	JANELLE MARSHALL 50			750.00	27,746.62 CR
10/03/2023	JANELLE MARSHALL 50			750.00	28,496.62 CR
17/03/2023	JANELLE MARSHALL 50			750.00	29,246.62 CR
11/04/2023	JANELLE MARSHALL 50			750.00	29,996.62 CR
17/04/2023	JANELLE MARSHALL 50			750.00	30,746.62 CR
24/04/2023	JANELLE MARSHALL 50			750.00	31,496.62 CR
28/04/2023	JANELLE MARSHALL 50			2,000.00	33,496.62 CR
19/05/2023	JANELLE MARSHALL 50			750.00	34,246.62 CR
26/05/2023	JANELLE MARSHALL 50			750.00	34,996.62 CR
06/06/2023	JANELLE MARSHALL 50			550.00	35,546.62 CR
09/06/2023	JANELLE MARSHALL 50			800.00	36,346.62 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
19/06/2023	JANELLE MARSHALL 50			800.00	37,146.62 CR
23/06/2023	JANELLE MARSHALL 50			1,000.00	38,146.62 CR
				38,146.62	38,146.62 CR

Changes in Market Values of Investments (24700)

Changes in Market Values of Investments (24700)

30/09/2022	Revaluation - 29/09/2022 @ \$0.038000 (System Price) - 243,902.000000 Units on hand (DRX.AX)		751.65		751.65 DR
30/09/2022	Revaluation - 29/09/2022 @ \$90.910000 (System Price) - 104.000000 Units on hand (RIO.AX)		497.31		1,248.96 DR
06/10/2022	MOT CNT22660731 SELL 104 RIO 50 (RIO.AX)		73.18		1,322.14 DR
06/10/2022	Unrealised Gain writeback as at 06/10/2022 (RIO.AX)			497.31	824.83 DR
31/01/2023	Revaluation - 30/01/2023 @ \$0.025000 (System Price) - 243,902.000000 Units on hand (DRX.AX)		3,170.73		3,995.56 DR
28/02/2023	Revaluation - 27/02/2023 @ \$0.023000 (System Price) - 243,902.000000 Units on hand (DRX.AX)		487.80		4,483.36 DR
31/03/2023	Revaluation - 30/03/2023 @ \$0.027500 (System Price) - 243,902.000000 Units on hand (DRX.AX)			1,097.56	3,385.80 DR
30/04/2023	Revaluation - 28/04/2023 @ \$0.028000 (System Price) - 243,902.000000 Units on hand (DRX.AX)			121.95	3,263.85 DR
31/05/2023	Revaluation - 30/05/2023 @ \$0.029000 (System Price) - 243,902.000000 Units on hand (DRX.AX)			243.90	3,019.95 DR
30/06/2023	Revaluation - 29/06/2023 @ \$0.022000 (System Price) - 243,902.000000 Units on hand (DRX.AX)		1,707.32		4,727.27 DR
30/06/2023	Revaluation - 30/06/2023 @ \$495,000.000000 (Net Asset Value) - 1.000000 Units on hand (60aMentone)			12,628.56	7,901.29 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.023000 (System Price) - 243,902.000000 Units on hand (DRX.AX)			243.91	8,145.20 CR
			6,687.99	14,833.19	8,145.20 CR

Interest Received (25000)

ATO (ATO22)

06/03/2023	ATO ATO004000017453609 50			5.90	5.90 CR
				5.90	5.90 CR

Macquarie ***5672 (MBL970365672)

29/07/2022	MACQUARIE CMA INTEREST PAID INTR 73			50.14	50.14 CR
31/08/2022	MACQUARIE CMA INTEREST PAID INTR 73			23.44	73.58 CR
30/09/2022	MACQUARIE CMA INTEREST PAID INTR 73			18.42	92.00 CR
31/10/2022	MACQUARIE CMA INTEREST PAID INTR 73			32.29	124.29 CR
30/11/2022	MACQUARIE CMA INTEREST PAID INTR 73			34.09	158.38 CR
30/12/2022	MACQUARIE CMA INTEREST PAID INTR 73			40.11	198.49 CR
31/01/2023	MACQUARIE CMA INTEREST PAID INTR 73			46.23	244.72 CR
28/02/2023	MACQUARIE CMA INTEREST PAID INTR 73			41.99	286.71 CR
31/03/2023	MACQUARIE CMA INTEREST PAID INTR 73			49.04	335.75 CR

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As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/04/2023	MACQUARIE CMA INTEREST PAID INTR 73			43.97	379.72 CR
31/05/2023	MACQUARIE CMA INTEREST PAID INTR 73			53.74	433.46 CR
30/06/2023	MACQUARIE CMA INTEREST PAID INTR 73			50.91	484.37 CR
				484.37	484.37 CR

Property Income (28000)

60A Mentone Road, Hayborough SA, Australia (60aMentone)

16/08/2022	Winning Edge Ren 60A Mentone Road H 50			1,019.20	1,019.20 CR
31/08/2022	Winning Edge Ren 60A Mentone Road H 50			729.60	1,748.80 CR
15/09/2022	Winning Edge Ren 60A Mentone Road H 50			729.60	2,478.40 CR
30/09/2022	Winning Edge Ren 60A Mentone Road H 50			729.60	3,208.00 CR
14/10/2022	Winning Edge Ren 60A Mentone Road H 50			729.60	3,937.60 CR
31/10/2022	Winning Edge Ren 60A Mentone Road H 50			729.60	4,667.20 CR
15/11/2022	Winning Edge Ren 60A Mentone Road H 50			729.60	5,396.80 CR
30/11/2022	Winning Edge Ren 60A Mentone Road H 50			729.60	6,126.40 CR
15/12/2022	Winning Edge Ren 60A Mentone Road H 50			729.60	6,856.00 CR
30/12/2022	Winning Edge Ren 60A Mentone Road H 50			729.60	7,585.60 CR
16/01/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	8,315.20 CR
31/01/2023	Winning Edge Ren 60A Mentone Road H 50			1,459.20	9,774.40 CR
15/02/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	10,504.00 CR
28/02/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	11,233.60 CR
15/03/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	11,963.20 CR
31/03/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	12,692.80 CR
17/04/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	13,422.40 CR
01/05/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	14,152.00 CR
15/05/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	14,881.60 CR
31/05/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	15,611.20 CR
15/06/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	16,340.80 CR
30/06/2023	Winning Edge Ren 60A Mentone Road H 50			729.60	17,070.40 CR
30/06/2023	T/up agent statement			2,312.59	19,382.99 CR
				19,382.99	19,382.99 CR

Accountancy Fees (30100)

Accountancy Fees (30100)

10/08/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		253.00		253.00 DR
28/10/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		1,650.00		1,903.00 DR
15/05/2023	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD Paid \$853 instead of \$253 - refund issued by SLA of \$600		853.00		2,756.00 DR

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As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
25/05/2023	KATIE JONES refund sla 50 refund of overpaid invoice \$253 (paid \$853 in error)			600.00	2,156.00 DR
15/06/2023	Jem Property Pty I TD		253.00		2,409.00 DR
			3,009.00	600.00	2,409.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
14/07/2022	SLA Funding invoice		801.90		801.90 DR
20/07/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD [TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD - Bare Trust]		2,500.00		3,301.90 DR
			3,301.90		3,301.90 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
28/10/2022	BPAY TO TAX OFFICE PAYMENTS BP		518.00		518.00 DR
			518.00		518.00 DR
Amortisation of formation costs (30600)					
<u>Amortisation of formation costs (30600)</u>					
30/06/2023	Write off 1/5 formation costs		500.00		500.00 DR
			500.00		500.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
28/10/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD		330.00		330.00 DR
			330.00		330.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
15/05/2023	BPAY TO ASIC BP		59.00		59.00 DR
15/06/2023	BPAY TO ASIC BP		290.00		349.00 DR
			349.00		349.00 DR
Property Expenses - Agents Management Fees (41930)					
<u>60A Mentone Road, Hayborough SA, Australia (60aMentone)</u>					
30/06/2023	T/up agent statement		211.20		211.20 DR
30/06/2023	T/up agent statement		440.00		651.20 DR
30/06/2023	T/up agent statement		140.80		792.00 DR
30/06/2023	T/up agent statement		140.80		932.80 DR
30/06/2023	T/up agent statement		140.80		1,073.60 DR
30/06/2023	T/up agent statement		140.80		1,214.40 DR
30/06/2023	T/up agent statement		211.20		1,425.60 DR
30/06/2023	T/up agent statement		140.80		1,566.40 DR
30/06/2023	T/up agent statement		140.80		1,707.20 DR
30/06/2023	T/up agent statement		70.40		1,777.60 DR
30/06/2023	T/up agent statement		211.20		1,988.80 DR
30/06/2023	T/up agent statement		140.80		2,129.60 DR
			2,129.60		2,129.60 DR
Property Expenses - Council Rates (41960)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>60A Mentone Road, Hayborough SA, Australia (60aMentone)</u>					
22/07/2022	Settlement adjustments			91.53	91.53 CR
22/07/2022	Settlement adjustments		83.27		8.26 CR
05/10/2022	BPAY TO CITY OF VICTORHARBOR BP		1,615.20		1,606.94 DR
			1,698.47	91.53	1,606.94 DR
Property Expenses - Insurance Premium (41980)					
<u>60A Mentone Road, Hayborough SA, Australia (60aMentone)</u>					
08/08/2022	BPAY TO SUNCORP INSURANCE BP		188.44		188.44 DR
09/06/2023	BUDGET DIRECT 112892532093962809 13		401.55		589.99 DR
			589.99		589.99 DR
Property Expenses - Interest on Loans (42010)					
<u>60A Mentone Road, Hayborough SA, Australia (60aMentone)</u>					
22/08/2022	Loan Interest		1,133.20		1,133.20 DR
22/09/2022	Loan Interest		1,212.45		2,345.65 DR
22/10/2022	Loan Interest		1,247.46		3,593.11 DR
22/11/2022	Loan Interest		1,322.76		4,915.87 DR
22/12/2022	Loan Interest		1,300.96		6,216.83 DR
22/01/2023	Loan Interest		1,351.13		7,567.96 DR
22/02/2023	Loan Interest		1,347.38		8,915.34 DR
22/03/2023	Loan Interest		1,242.46		10,157.80 DR
22/04/2023	Loan Interest		1,379.86		11,537.66 DR
22/05/2023	Loan Interest		1,338.73		12,876.39 DR
22/06/2023	Loan Interest		1,398.41		14,274.80 DR
			14,274.80		14,274.80 DR
Property Expenses - Strata Levy Fees (42100)					
<u>60A Mentone Road, Hayborough SA, Australia (60aMentone)</u>					
22/07/2022	Settlement adjustments		123.12		123.12 DR
			123.12		123.12 DR
Property Expenses - Water Rates (42150)					
<u>60A Mentone Road, Hayborough SA, Australia (60aMentone)</u>					
22/07/2022	Settlement adjustments		116.67		116.67 DR
30/06/2023	T/up agent statement		182.99		299.66 DR
			299.66		299.66 DR
Property Expenses - Borrowing costs (42200)					
<u>60A Mentone Road, Hayborough SA, Australia (60aMentone)</u>					
30/06/2023	Write off borrowing costs per schedule		288.53		288.53 DR
			288.53		288.53 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		4,331.85		4,331.85 DR
			4,331.85		4,331.85 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
08/07/2022	System Member Journals		1,029.95		1,029.95 DR
14/07/2022	System Member Journals		681.61		1,711.56 DR
22/07/2022	System Member Journals		1,029.95		2,741.51 DR
02/08/2022	System Member Journals		680.00		3,421.51 DR
05/08/2022	System Member Journals		1,029.95		4,451.46 DR
17/08/2022	System Member Journals		340.00		4,791.46 DR
22/08/2022	System Member Journals		1,029.95		5,821.41 DR
02/09/2022	System Member Journals		1,049.72		6,871.13 DR
05/09/2022	System Member Journals		340.00		7,211.13 DR
16/09/2022	System Member Journals		1,029.95		8,241.08 DR
19/09/2022	System Member Journals		255.00		8,496.08 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022			1,869.95	6,626.13 DR
30/09/2022	System Member Journals		1,029.95		7,656.08 DR
14/10/2022	System Member Journals		1,029.95		8,686.03 DR
17/10/2022	System Member Journals		255.00		8,941.03 DR
28/10/2022	System Member Journals		1,031.78		9,972.81 DR
11/11/2022	System Member Journals		1,029.95		11,002.76 DR
25/11/2022	System Member Journals		1,065.35		12,068.11 DR
09/12/2022	System Member Journals		1,029.95		13,098.06 DR
09/12/2022	System Member Journals		255.00		13,353.06 DR
16/12/2022	System Member Journals		425.00		13,778.06 DR
23/12/2022	System Member Journals		2,199.07		15,977.13 DR
06/01/2023	System Member Journals		637.50		16,614.63 DR
13/01/2023	System Member Journals		637.50		17,252.13 DR
20/01/2023	System Member Journals		637.50		17,889.63 DR
30/01/2023	System Member Journals		637.50		18,527.13 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023			898.09	17,629.04 DR
03/02/2023	System Member Journals		637.50		18,266.54 DR
10/02/2023	System Member Journals		637.50		18,904.04 DR
17/02/2023	System Member Journals		637.50		19,541.54 DR
24/02/2023	System Member Journals		637.50		20,179.04 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023			487.80	19,691.24 DR
03/03/2023	System Member Journals		637.50		20,328.74 DR
10/03/2023	System Member Journals		637.50		20,966.24 DR
17/03/2023	System Member Journals		637.50		21,603.74 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		1,097.56		22,701.30 DR
11/04/2023	System Member Journals		637.50		23,338.80 DR
17/04/2023	System Member Journals		637.50		23,976.30 DR
24/04/2023	System Member Journals		637.50		24,613.80 DR
28/04/2023	System Member Journals		1,700.00		26,313.80 DR
30/04/2023	Profit/Loss Allocation - 30/04/2023		121.95		26,435.75 DR
19/05/2023	System Member Journals		637.50		27,073.25 DR
26/05/2023	System Member Journals		637.50		27,710.75 DR
31/05/2023	Profit/Loss Allocation - 31/05/2023		243.90		27,954.65 DR
06/06/2023	System Member Journals		467.50		28,422.15 DR
09/06/2023	System Member Journals		680.00		29,102.15 DR
19/06/2023	System Member Journals		680.00		29,782.15 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
23/06/2023	System Member Journals		850.00		30,632.15 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023			1,707.32	28,924.83 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		4,797.67		33,722.50 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		1,390.19		35,112.69 DR
			40,075.85	4,963.16	35,112.69 DR

Opening Balance (50010)

(Opening Balance) Marshall, Janelle Elizabeth - Accumulation (MARJAN00001A)

01/07/2022	Close Period Journal			283,359.37	283,359.37 CR
				283,359.37	283,359.37 CR

Contributions (52420)

(Contributions) Marshall, Janelle Elizabeth - Accumulation (MARJAN00001A)

01/07/2022	Opening Balance				1,222.76 CR
01/07/2022	Close Period Journal		1,222.76		0.00 DR
08/07/2022	System Member Journals			1,211.71	1,211.71 CR
14/07/2022	System Member Journals			801.90	2,013.61 CR
22/07/2022	System Member Journals			1,211.71	3,225.32 CR
02/08/2022	System Member Journals			800.00	4,025.32 CR
05/08/2022	System Member Journals			1,211.71	5,237.03 CR
17/08/2022	System Member Journals			400.00	5,637.03 CR
22/08/2022	System Member Journals			1,211.71	6,848.74 CR
02/09/2022	System Member Journals			1,234.97	8,083.71 CR
05/09/2022	System Member Journals			400.00	8,483.71 CR
16/09/2022	System Member Journals			1,211.71	9,695.42 CR
19/09/2022	System Member Journals			300.00	9,995.42 CR
30/09/2022	System Member Journals			1,211.71	11,207.13 CR
14/10/2022	System Member Journals			1,211.71	12,418.84 CR
17/10/2022	System Member Journals			300.00	12,718.84 CR
28/10/2022	System Member Journals			1,213.86	13,932.70 CR
11/11/2022	System Member Journals			1,211.71	15,144.41 CR
25/11/2022	System Member Journals			1,253.35	16,397.76 CR
09/12/2022	System Member Journals			1,211.71	17,609.47 CR
09/12/2022	System Member Journals			300.00	17,909.47 CR
16/12/2022	System Member Journals			500.00	18,409.47 CR
23/12/2022	System Member Journals			2,587.15	20,996.62 CR
06/01/2023	System Member Journals			750.00	21,746.62 CR
13/01/2023	System Member Journals			750.00	22,496.62 CR
20/01/2023	System Member Journals			750.00	23,246.62 CR
30/01/2023	System Member Journals			750.00	23,996.62 CR
03/02/2023	System Member Journals			750.00	24,746.62 CR
10/02/2023	System Member Journals			750.00	25,496.62 CR
17/02/2023	System Member Journals			750.00	26,246.62 CR
24/02/2023	System Member Journals			750.00	26,996.62 CR
03/03/2023	System Member Journals			750.00	27,746.62 CR
10/03/2023	System Member Journals			750.00	28,496.62 CR
17/03/2023	System Member Journals			750.00	29,246.62 CR
11/04/2023	System Member Journals			750.00	29,996.62 CR

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As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
17/04/2023	System Member Journals			750.00	30,746.62 CR
24/04/2023	System Member Journals			750.00	31,496.62 CR
28/04/2023	System Member Journals			2,000.00	33,496.62 CR
19/05/2023	System Member Journals			750.00	34,246.62 CR
26/05/2023	System Member Journals			750.00	34,996.62 CR
06/06/2023	System Member Journals			550.00	35,546.62 CR
09/06/2023	System Member Journals			800.00	36,346.62 CR
19/06/2023	System Member Journals			800.00	37,146.62 CR
23/06/2023	System Member Journals			1,000.00	38,146.62 CR
			1,222.76	38,146.62	38,146.62 CR

Transfers In (52850)

(Transfers In) Marshall, Janelle Elizabeth - Accumulation (MARJAN00001A)

01/07/2022	Opening Balance				283,106.78 CR
01/07/2022	Close Period Journal		283,106.78		0.00 DR
			283,106.78		0.00 DR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Marshall, Janelle Elizabeth - Accumulation (MARJAN00001A)

01/07/2022	Opening Balance				837.57 DR
01/07/2022	Close Period Journal			837.57	0.00 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022		1,869.95		1,869.95 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023		898.09		2,768.04 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023		487.80		3,255.84 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023			1,097.56	2,158.28 DR
30/04/2023	Profit/Loss Allocation - 30/04/2023			121.95	2,036.33 DR
31/05/2023	Profit/Loss Allocation - 31/05/2023			243.90	1,792.43 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		1,707.32		3,499.75 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			4,797.67	1,297.92 CR
			4,963.16	7,098.65	1,297.92 CR

Income Tax (53330)

(Income Tax) Marshall, Janelle Elizabeth - Accumulation (MARJAN00001A)

01/07/2022	Opening Balance				50.81 CR
01/07/2022	Close Period Journal		50.81		0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			1,390.19	1,390.19 CR
			50.81	1,390.19	1,390.19 CR

Contributions Tax (53800)

(Contributions Tax) Marshall, Janelle Elizabeth - Accumulation (MARJAN00001A)

01/07/2022	Opening Balance				183.41 DR
01/07/2022	Close Period Journal			183.41	0.00 DR
08/07/2022	System Member Journals		181.76		181.76 DR
14/07/2022	System Member Journals		120.29		302.05 DR
22/07/2022	System Member Journals		181.76		483.81 DR
02/08/2022	System Member Journals		120.00		603.81 DR
05/08/2022	System Member Journals		181.76		785.57 DR
17/08/2022	System Member Journals		60.00		845.57 DR
22/08/2022	System Member Journals		181.76		1,027.33 DR

JEM Super Fund General Ledger



As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
02/09/2022	System Member Journals		185.25		1,212.58 DR
05/09/2022	System Member Journals		60.00		1,272.58 DR
16/09/2022	System Member Journals		181.76		1,454.34 DR
19/09/2022	System Member Journals		45.00		1,499.34 DR
30/09/2022	System Member Journals		181.76		1,681.10 DR
14/10/2022	System Member Journals		181.76		1,862.86 DR
17/10/2022	System Member Journals		45.00		1,907.86 DR
28/10/2022	System Member Journals		182.08		2,089.94 DR
11/11/2022	System Member Journals		181.76		2,271.70 DR
25/11/2022	System Member Journals		188.00		2,459.70 DR
09/12/2022	System Member Journals		181.76		2,641.46 DR
09/12/2022	System Member Journals		45.00		2,686.46 DR
16/12/2022	System Member Journals		75.00		2,761.46 DR
23/12/2022	System Member Journals		388.08		3,149.54 DR
06/01/2023	System Member Journals		112.50		3,262.04 DR
13/01/2023	System Member Journals		112.50		3,374.54 DR
20/01/2023	System Member Journals		112.50		3,487.04 DR
30/01/2023	System Member Journals		112.50		3,599.54 DR
03/02/2023	System Member Journals		112.50		3,712.04 DR
10/02/2023	System Member Journals		112.50		3,824.54 DR
17/02/2023	System Member Journals		112.50		3,937.04 DR
24/02/2023	System Member Journals		112.50		4,049.54 DR
03/03/2023	System Member Journals		112.50		4,162.04 DR
10/03/2023	System Member Journals		112.50		4,274.54 DR
17/03/2023	System Member Journals		112.50		4,387.04 DR
11/04/2023	System Member Journals		112.50		4,499.54 DR
17/04/2023	System Member Journals		112.50		4,612.04 DR
24/04/2023	System Member Journals		112.50		4,724.54 DR
28/04/2023	System Member Journals		300.00		5,024.54 DR
19/05/2023	System Member Journals		112.50		5,137.04 DR
26/05/2023	System Member Journals		112.50		5,249.54 DR
06/06/2023	System Member Journals		82.50		5,332.04 DR
09/06/2023	System Member Journals		120.00		5,452.04 DR
19/06/2023	System Member Journals		120.00		5,572.04 DR
23/06/2023	System Member Journals		150.00		5,722.04 DR
			5,722.04	183.41	5,722.04 DR

Bank Accounts (60400)

Macquarie ***5672 (MBL970365672)

01/07/2022	Opening Balance				261,041.97 DR
08/07/2022	SuperChoice P/L PC070722-093860373 50		1,211.71		262,253.68 DR
14/07/2022	TRANSACT FUNDS TFR TO AJDBELL TD - Invoice for reviewing docs & witnessing			132.00	262,121.68 DR
14/07/2022	TRANSACT FUNDS TFR TO SLA FUNDING PTY LT TD			801.90	261,319.78 DR
19/07/2022	TRANSACT FUNDS TFR TO CARDALL CONVEYANCE TD			100,000.00	161,319.78 DR
20/07/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD [TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD - Bare Trust]			2,500.00	158,819.78 DR

JEM Super Fund General Ledger



As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/07/2022	SAME DAY WITHDRAWAL RW			123,941.81	34,877.97 DR
22/07/2022	SuperChoice P/L PC210722-093875436 50		1,211.71		36,089.68 DR
28/07/2022	Cardall Conveyan surplus sett funds 50		4,148.96		40,238.64 DR
29/07/2022	MACQUARIE CMA INTEREST PAID INTR 73		50.14		40,288.78 DR
02/08/2022	JANELLE MARSHALL 50		800.00		41,088.78 DR
05/08/2022	SuperChoice P/L PC040822-093891458 50		1,211.71		42,300.49 DR
08/08/2022	BPAY TO SUNCORP INSURANCE BP			188.44	42,112.05 DR
08/08/2022	FMC 10204805L49 13			2,200.00	39,912.05 DR
10/08/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD			253.00	39,659.05 DR
16/08/2022	Winning Edge Ren 60A Mentone Road H 50		1,019.20		40,678.25 DR
17/08/2022	MOT CNT22470297 BUY 243902 DRX DT			10,019.93	30,658.32 DR
17/08/2022	JANELLE MARSHALL 50		400.00		31,058.32 DR
22/08/2022	SuperChoice P/L PC180822-011659160 50		1,211.71		32,270.03 DR
22/08/2022	FMC 10204805L49 13			2,200.00	30,070.03 DR
31/08/2022	MACQUARIE CMA INTEREST PAID INTR 73		23.44		30,093.47 DR
31/08/2022	Winning Edge Ren 60A Mentone Road H 50		729.60		30,823.07 DR
01/09/2022	MOT CNT22532864 BUY 104 RIO DT			9,951.95	20,871.12 DR
02/09/2022	SuperChoice P/L PC010922-054077076 50		1,234.97		22,106.09 DR
05/09/2022	FMC 10204805L49 13			2,200.00	19,906.09 DR
05/09/2022	JANELLE MARSHALL 50		400.00		20,306.09 DR
15/09/2022	Winning Edge Ren 60A Mentone Road H 50		729.60		21,035.69 DR
16/09/2022	SuperChoice P/L PC150922-051414134 50		1,211.71		22,247.40 DR
19/09/2022	FMC 10204805L49 13			2,200.00	20,047.40 DR
19/09/2022	JANELLE MARSHALL 50		300.00		20,347.40 DR
30/09/2022	MACQUARIE CMA INTEREST PAID INTR 73		18.42		20,365.82 DR
30/09/2022	Winning Edge Ren 60A Mentone Road H 50		729.60		21,095.42 DR
30/09/2022	SuperChoice P/L PC290922-005047304 50		1,211.71		22,307.13 DR
03/10/2022	FMC 10204805L49 13			2,200.00	20,107.13 DR
05/10/2022	BPAY TO CITY OF VICTORHARBOR BP			1,615.20	18,491.93 DR
06/10/2022	MOT CNT22660731 SELL 104 RIO 50		9,878.77		28,370.70 DR
14/10/2022	Winning Edge Ren 60A Mentone Road H 50		729.60		29,100.30 DR
14/10/2022	SuperChoice P/L PC131022-005063388 50		1,211.71		30,312.01 DR
17/10/2022	JANELLE MARSHALL 50		300.00		30,612.01 DR
17/10/2022	FMC 10204805L49 13			2,200.00	28,412.01 DR
28/10/2022	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD			1,980.00	26,432.01 DR
28/10/2022	BPAY TO TAX OFFICE PAYMENTS BP			650.60	25,781.41 DR
28/10/2022	SuperChoice P/L PC271022-024907071 50		1,213.86		26,995.27 DR
31/10/2022	MACQUARIE CMA INTEREST PAID INTR 73		32.29		27,027.56 DR
31/10/2022	Winning Edge Ren 60A Mentone Road H 50		729.60		27,757.16 DR
31/10/2022	FMC 10204805L49 13			2,200.00	25,557.16 DR

JEM Super Fund General Ledger



As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
11/11/2022	SuperChoice P/L PC101122-024924016 50		1,211.71		26,768.87 DR
14/11/2022	FMC 10204805L49 13			2,200.00	24,568.87 DR
15/11/2022	Winning Edge Ren 60A Mentone Road H 50		729.60		25,298.47 DR
25/11/2022	SuperChoice P/L PC241122-024939804 50		1,253.35		26,551.82 DR
28/11/2022	FMC 10204805L49 13			2,200.00	24,351.82 DR
30/11/2022	MACQUARIE CMA INTEREST PAID INTR 73		34.09		24,385.91 DR
30/11/2022	Winning Edge Ren 60A Mentone Road H 50		729.60		25,115.51 DR
09/12/2022	JANELLE MARSHALL 50		300.00		25,415.51 DR
09/12/2022	SuperChoice P/L PC081222-024957020 50		1,211.71		26,627.22 DR
12/12/2022	FMC 10204805L49 13			2,200.00	24,427.22 DR
15/12/2022	Winning Edge Ren 60A Mentone Road H 50		729.60		25,156.82 DR
16/12/2022	JANELLE MARSHALL 50		500.00		25,656.82 DR
23/12/2022	SuperChoice P/L PC221222-024973869 50		2,587.15		28,243.97 DR
28/12/2022	FMC 10204805L49 13			2,200.00	26,043.97 DR
30/12/2022	MACQUARIE CMA INTEREST PAID INTR 73		40.11		26,084.08 DR
30/12/2022	Winning Edge Ren 60A Mentone Road H 50		729.60		26,813.68 DR
06/01/2023	JANELLE MARSHALL 50		750.00		27,563.68 DR
09/01/2023	FMC 10204805L49 13			2,200.00	25,363.68 DR
13/01/2023	JANELLE MARSHALL 50		750.00		26,113.68 DR
16/01/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		26,843.28 DR
20/01/2023	JANELLE MARSHALL 50		750.00		27,593.28 DR
23/01/2023	FMC 10204805L49 13			2,200.00	25,393.28 DR
27/01/2023	BPAY TO SA WATER BP - the same bill was paid twice, credit with SA water for this payment.			182.99	25,210.29 DR
30/01/2023	JANELLE MARSHALL 50		750.00		25,960.29 DR
31/01/2023	MACQUARIE CMA INTEREST PAID INTR 73		46.23		26,006.52 DR
31/01/2023	Winning Edge Ren 60A Mentone Road H 50		1,459.20		27,465.72 DR
03/02/2023	JANELLE MARSHALL 50		750.00		28,215.72 DR
06/02/2023	FMC 10204805L49 13			2,200.00	26,015.72 DR
10/02/2023	JANELLE MARSHALL 50		750.00		26,765.72 DR
15/02/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		27,495.32 DR
17/02/2023	JANELLE MARSHALL 50		750.00		28,245.32 DR
20/02/2023	FMC 10204805L49 13			2,200.00	26,045.32 DR
24/02/2023	JANELLE MARSHALL 50		750.00		26,795.32 DR
28/02/2023	MACQUARIE CMA INTEREST PAID INTR 73		41.99		26,837.31 DR
28/02/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		27,566.91 DR
03/03/2023	JANELLE MARSHALL 50		750.00		28,316.91 DR
06/03/2023	ATO ATO004000017453609 50		5.90		28,322.81 DR
06/03/2023	FMC 10204805L49 13			2,200.00	26,122.81 DR
10/03/2023	JANELLE MARSHALL 50		750.00		26,872.81 DR
15/03/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		27,602.41 DR

JEM Super Fund General Ledger



As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
17/03/2023	JANELLE MARSHALL 50		750.00		28,352.41 DR
20/03/2023	FMC 10204805L49 13			2,200.00	26,152.41 DR
31/03/2023	MACQUARIE CMA INTEREST PAID INTR 73		49.04		26,201.45 DR
31/03/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		26,931.05 DR
03/04/2023	FMC 10204805L49 13			2,200.00	24,731.05 DR
11/04/2023	JANELLE MARSHALL 50		750.00		25,481.05 DR
17/04/2023	JANELLE MARSHALL 50		750.00		26,231.05 DR
17/04/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		26,960.65 DR
17/04/2023	FMC 10204805L49 13			2,200.00	24,760.65 DR
24/04/2023	JANELLE MARSHALL 50		750.00		25,510.65 DR
28/04/2023	JANELLE MARSHALL 50		2,000.00		27,510.65 DR
28/04/2023	MACQUARIE CMA INTEREST PAID INTR 73		43.97		27,554.62 DR
01/05/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		28,284.22 DR
01/05/2023	FMC 10204805L49 13			2,200.00	26,084.22 DR
15/05/2023	TRANSACT FUNDS TFR TO SIMMONS LIVINGSTON TD Paid \$853 instead of \$253 - refund issued by SLA of \$600			853.00	25,231.22 DR
15/05/2023	BPAY TO ASIC BP			59.00	25,172.22 DR
15/05/2023	FMC 10204805L49 13			2,200.00	22,972.22 DR
15/05/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		23,701.82 DR
19/05/2023	JANELLE MARSHALL 50		750.00		24,451.82 DR
25/05/2023	KATIE JONES refund sla 50 refund of overpaid invoice \$253 (paid \$853 in error)		600.00		25,051.82 DR
26/05/2023	JANELLE MARSHALL 50		750.00		25,801.82 DR
29/05/2023	FMC 10204805L49 13			2,200.00	23,601.82 DR
31/05/2023	MACQUARIE CMA INTEREST PAID INTR 73		53.74		23,655.56 DR
31/05/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		24,385.16 DR
06/06/2023	JANELLE MARSHALL 50		550.00		24,935.16 DR
09/06/2023	JANELLE MARSHALL 50		800.00		25,735.16 DR
09/06/2023	BUDGET DIRECT 112892532093962809 13			401.55	25,333.61 DR
12/06/2023	FMC 10204805L49 13			2,200.00	23,133.61 DR
15/06/2023	BPAY TO ASIC BP			290.00	22,843.61 DR
15/06/2023	Jem Property pty I TD			253.00	22,590.61 DR
15/06/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		23,320.21 DR
19/06/2023	JANELLE MARSHALL 50		800.00		24,120.21 DR
23/06/2023	JANELLE MARSHALL 50		1,000.00		25,120.21 DR
26/06/2023	FMC 10204805L49 13			2,200.00	22,920.21 DR
30/06/2023	MACQUARIE CMA INTEREST PAID INTR 73		50.91		22,971.12 DR
30/06/2023	Winning Edge Ren 60A Mentone Road H 50		729.60		23,700.72 DR
			69,533.12	306,874.37	23,700.72 DR

Formation Expenses (64000)

Formation Expenses (64000)

01/07/2022	Opening Balance				2,000.00 DR
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JEM Super Fund General Ledger



As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2023	Write off 1/5 formation costs			500.00	1,500.00 DR
				500.00	1,500.00 DR
Property Borrowing Cost (65550)					
<u>60A Mentone Road, Hayborough SA, Australia (60aMentone)</u>					
14/07/2022	TRANSACT FUNDS TFR TO SLA FUNDING PTY LT TD		801.90		801.90 DR
22/07/2022	Withdrawal Chq Firstmac Services		771.88		1,573.78 DR
30/06/2023	Write off borrowing costs per schedule			288.53	1,285.25 DR
			1,573.78	288.53	1,285.25 DR
Prepaid Expenses (66000)					
<u>Prepaid Expenses (66000)</u>					
27/01/2023	BPAY TO SA WATER BP - the same bill was paid twice, credit with SA water for this payment.		182.99		182.99 DR
			182.99		182.99 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>60A Mentone Road, Hayborough SA, Australia (60aMentone)</u>					
01/07/2022	Opening Balance	1.00			20,450.00 DR
14/07/2022	TRANSACT FUNDS TFR TO AJDBELL TD - Invoice for reviewing docs & witnessing	0.00	132.00		20,582.00 DR
19/07/2022	TRANSACT FUNDS TFR TO CARDALL CONVEYANCE TD	0.00	100,000.00		120,582.00 DR
21/07/2022	SAME DAY WITHDRAWAL RW	0.00	123,941.81		244,523.81 DR
22/07/2022	Funds available from Firstmac per settlement statement	0.00	242,228.12		486,751.93 DR
22/07/2022	Settlement adjustments	0.00		231.53	486,520.40 DR
28/07/2022	Cardall Conveyan surplus sett funds 50	0.00		4,148.96	482,371.44 DR
30/06/2023	Revaluation - 30/06/2023 @ \$495,000.000000 (Net Asset Value) - 1.000000 Units on hand		12,628.56		495,000.00 DR
30/06/2023	Create Entries - Capital Works Expenditure Adjustment - 30/06/2023				495,000.00 DR
		1.00	478,930.49	4,380.49	495,000.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>Diatreme Resources Limited (DRX.AX)</u>					
17/08/2022	MOT CNT22470297 BUY 243902 DRX DT	243,902.00	10,019.93		10,019.93 DR
30/09/2022	Revaluation - 29/09/2022 @ \$0.038000 (System Price) - 243,902.000000 Units on hand			751.65	9,268.28 DR
31/01/2023	Revaluation - 30/01/2023 @ \$0.025000 (System Price) - 243,902.000000 Units on hand			3,170.73	6,097.55 DR
28/02/2023	Revaluation - 27/02/2023 @ \$0.023000 (System Price) - 243,902.000000 Units on hand			487.80	5,609.75 DR
31/03/2023	Revaluation - 30/03/2023 @ \$0.027500 (System Price) - 243,902.000000 Units on hand		1,097.56		6,707.31 DR
30/04/2023	Revaluation - 28/04/2023 @ \$0.028000 (System Price) - 243,902.000000 Units on hand		121.95		6,829.26 DR
31/05/2023	Revaluation - 30/05/2023 @ \$0.029000 (System Price) - 243,902.000000 Units on hand		243.90		7,073.16 DR
30/06/2023	Revaluation - 29/06/2023 @ \$0.022000 (System Price) - 243,902.000000 Units on hand			1,707.32	5,365.84 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.023000		243.91		5,609.75 DR

JEM Super Fund General Ledger



As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(System Price) - 243,902.000000 Units on hand				
		243,902.00	11,727.25	6,117.50	5,609.75 DR
RIO Tinto Limited (RIO.AX)					
01/09/2022	MOT CNT22532864 BUY 104 RIO DT	104.00	9,951.95		9,951.95 DR
30/09/2022	Revaluation - 29/09/2022 @ \$90.910000 (System Price) - 104.000000 Units on hand			497.31	9,454.64 DR
06/10/2022	MOT CNT22660731 SELL 104 RIO 50	(104.00)		9,951.95	497.31 CR
06/10/2022	Unrealised Gain writeback as at 06/10/2022		497.31		0.00 DR
		0.00	10,449.26	10,449.26	0.00 DR
Income Tax Payable/Refundable (85000)					
Income Tax Payable/Refundable (85000)					
01/07/2022	Opening Balance				132.60 CR
28/10/2022	BPAY TO TAX OFFICE PAYMENTS BP		132.60		0.00 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			4,331.85	4,331.85 CR
			132.60	4,331.85	4,331.85 CR
Limited Recourse Borrowing Arrangements (85500)					
LRBA Firstmac ***2013 - 60A Mentone Road, Hayborough SA, Australia (60aMentone)					
22/07/2022	Funds available from Firstmac per settlement statement			242,228.12	242,228.12 CR
22/07/2022	Withdrawal Chq Firstmac Services			771.88	243,000.00 CR
08/08/2022	FMC 10204805L49 13		2,200.00		240,800.00 CR
22/08/2022	FMC 10204805L49 13		2,200.00		238,600.00 CR
22/08/2022	Loan Interest			1,133.20	239,733.20 CR
05/09/2022	FMC 10204805L49 13		2,200.00		237,533.20 CR
19/09/2022	FMC 10204805L49 13		2,200.00		235,333.20 CR
22/09/2022	Loan Interest			1,212.45	236,545.65 CR
03/10/2022	FMC 10204805L49 13		2,200.00		234,345.65 CR
17/10/2022	FMC 10204805L49 13		2,200.00		232,145.65 CR
22/10/2022	Loan Interest			1,247.46	233,393.11 CR
31/10/2022	FMC 10204805L49 13		2,200.00		231,193.11 CR
14/11/2022	FMC 10204805L49 13		2,200.00		228,993.11 CR
22/11/2022	Loan Interest			1,322.76	230,315.87 CR
28/11/2022	FMC 10204805L49 13		2,200.00		228,115.87 CR
12/12/2022	FMC 10204805L49 13		2,200.00		225,915.87 CR
22/12/2022	Loan Interest			1,300.96	227,216.83 CR
28/12/2022	FMC 10204805L49 13		2,200.00		225,016.83 CR
09/01/2023	FMC 10204805L49 13		2,200.00		222,816.83 CR
22/01/2023	Loan Interest			1,351.13	224,167.96 CR
23/01/2023	FMC 10204805L49 13		2,200.00		221,967.96 CR
06/02/2023	FMC 10204805L49 13		2,200.00		219,767.96 CR
20/02/2023	FMC 10204805L49 13		2,200.00		217,567.96 CR
22/02/2023	Loan Interest			1,347.38	218,915.34 CR
06/03/2023	FMC 10204805L49 13		2,200.00		216,715.34 CR
20/03/2023	FMC 10204805L49 13		2,200.00		214,515.34 CR
22/03/2023	Loan Interest			1,242.46	215,757.80 CR
03/04/2023	FMC 10204805L49 13		2,200.00		213,557.80 CR

JEM Super Fund General Ledger

As at 30 June 2023



Transaction Date	Description	Units	Debit	Credit	Balance \$
17/04/2023	FMC 10204805L49 13		2,200.00		211,357.80 CR
22/04/2023	Loan Interest			1,379.86	212,737.66 CR
01/05/2023	FMC 10204805L49 13		2,200.00		210,537.66 CR
15/05/2023	FMC 10204805L49 13		2,200.00		208,337.66 CR
22/05/2023	Loan Interest			1,338.73	209,676.39 CR
29/05/2023	FMC 10204805L49 13		2,200.00		207,476.39 CR
12/06/2023	FMC 10204805L49 13		2,200.00		205,276.39 CR
22/06/2023	Loan Interest			1,398.41	206,674.80 CR
26/06/2023	FMC 10204805L49 13		2,200.00		204,474.80 CR
			52,800.00	257,274.80	204,474.80 CR

Total Debits: 998,902.80

Total Credits: 998,902.80