

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>The Cooper Property Trust (COOP.AX)</u>					
30/06/2020	Distbn Receivable			73,096.16	73,096.16 CR
				73,096.16	73,096.16 CR
<u>Vanguard Australian Shares Index Fund (VAN0002AU)</u>					
01/10/2019	Vanguard DRP			18,021.41	18,021.41 CR
01/01/2020	Vanguard DRP			11,958.03	29,979.44 CR
01/04/2020	Vanguard DRP			3,571.37	33,550.81 CR
30/06/2020	Vanguard distributions receivable			2,583.50	36,134.31 CR
				36,134.31	36,134.31 CR
<u>Vanguard Int'l Shares Index Fund (VAN0003AU)</u>					
01/10/2019	Vanguard DRP			5,065.93	5,065.93 CR
01/01/2020	Vanguard DRP			5,064.49	10,130.42 CR
01/04/2020	Vanguard DRP			1,892.97	12,023.39 CR
30/06/2020	Vanguard distributions receivable			17,420.86	29,444.25 CR
				29,444.25	29,444.25 CR
<u>Vanguard Int'l Fixed Interest Index Fund (Hedged) (VAN0103AU)</u>					
01/10/2019	Vanguard DRP			1,777.26	1,777.26 CR
01/01/2020	Vanguard DRP			2,599.14	4,376.40 CR
01/04/2020	Vanguard DRP			798.66	5,175.06 CR
30/06/2020	Vanguard distributions receivable			18,024.81	23,199.87 CR
				23,199.87	23,199.87 CR
Dividends Received (23900)					
<u>Rameliuss Resources Limited (RMS.AX)</u>					
04/10/2019	RMS div - unpresented cheque			2.78	2.78 CR
				2.78	2.78 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
28/01/2020	V382854IF001 Vanguard (Auto reprocessed due to distribution entered / deleted on 30/06/2020) (VAN0003AU)			102,277.25	102,277.25 CR
28/01/2020	Unrealised Gain writeback as at 28/01/2020 (VAN0003AU)			196,187.82	298,465.07 CR
28/01/2020	V382854IF001 Vanguard (Auto reprocessed due to distribution entered / deleted on 30/06/2020) (VAN0103AU)			19,063.28	317,528.35 CR
28/01/2020	Unrealised Gain writeback as at 28/01/2020 (VAN0103AU)			4,831.07	322,359.42 CR
28/01/2020	V382854IF001 Vanguard (Auto reprocessed due to distribution entered / deleted on 30/06/2020) (VAN0002AU)			137,434.32	459,793.74 CR
28/01/2020	Unrealised Gain writeback as at 28/01/2020 (VAN0002AU)		84,243.30		375,550.44 CR
29/02/2020	Revaluation - 28/02/2020 @ \$1.150000 (System Price) - 4,448.000000 Units on hand (RMS.AX)			3,030.48	378,580.92 CR
29/02/2020	Revaluation - 27/02/2020 @ \$2.390100 (Exit) - 178,225.080000 Units on hand (VAN0002AU)			46,680.12	425,261.04 CR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
29/02/2020	Revaluation - 27/02/2020 @ \$2.454800 (Exit) - 85,981.210000 Units on hand (VAN0003AU)		179,109.47		246,151.57 CR
29/02/2020	Revaluation - 27/02/2020 @ \$1.267900 (Exit) - 181,313.130000 Units on hand (VAN0103AU)			16,707.30	262,858.87 CR
31/03/2020	Revaluation - 30/03/2020 @ \$1.045000 (System Price) - 278.000000 Units on hand (RMS.AX)		2,941.52		259,917.35 CR
31/03/2020	Revaluation - 27/03/2020 @ \$1.746000 (Exit) - 178,225.080000 Units on hand (VAN0002AU)		197,007.29		62,910.06 CR
31/03/2020	Revaluation - 27/03/2020 @ \$2.224600 (Exit) - 85,981.210000 Units on hand (VAN0003AU)		61,753.71		1,156.35 CR
31/03/2020	Revaluation - 27/03/2020 @ \$1.270100 (Exit) - 181,313.130000 Units on hand (VAN0103AU)		26,548.60		25,392.25 DR
30/04/2020	Revaluation - 29/04/2020 @ \$1.300000 (System Price) - 278.000000 Units on hand (RMS.AX)			70.89	25,321.36 DR
30/04/2020	Revaluation - 27/04/2020 @ \$1.902300 (Exit) - 178,225.080000 Units on hand (VAN0002AU)			27,856.58	2,535.22 CR
30/04/2020	Revaluation - 27/04/2020 @ \$2.314600 (Exit) - 85,981.210000 Units on hand (VAN0003AU)			7,738.31	10,273.53 CR
30/04/2020	Revaluation - 27/04/2020 @ \$1.272900 (Exit) - 181,313.130000 Units on hand (VAN0103AU)			507.67	10,781.20 CR
31/05/2020	Revaluation - 29/05/2020 @ \$1.755000 (System Price) - 278.000000 Units on hand (RMS.AX)			126.49	10,907.69 CR
31/05/2020	Revaluation - 25/05/2020 @ \$2.014600 (Exit) - 178,225.080000 Units on hand (VAN0002AU)			20,014.68	30,922.37 CR
31/05/2020	Revaluation - 22/05/2020 @ \$2.354900 (Exit) - 85,981.210000 Units on hand (VAN0003AU)			3,465.04	34,387.41 CR
31/05/2020	Revaluation - 22/05/2020 @ \$1.274800 (Exit) - 181,313.130000 Units on hand (VAN0103AU)			344.50	34,731.91 CR
05/06/2020	Record settlement of property (COOJ09-02)			198,759.19	233,491.10 CR
05/06/2020	Unrealised Gain writeback as at 05/06/2020 (COOJ09-02)		247,207.49		13,716.39 DR
30/06/2020	Revaluation - 30/06/2020 @ \$4.771840 (Exit) - 373,438.000000 Units on hand (COOP.AX)			4,189.98	9,526.41 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.990000 (System Price) - 278.000000 Units on hand (RMS.AX)			65.33	9,461.08 DR
30/06/2020	Revaluation - 30/06/2020 @ \$2.110206 (Ex-Distribution) - 461,801.680000 Units on hand (VAN0002AU)			73,197.79	63,736.71 CR
30/06/2020	Revaluation - 30/06/2020 @ \$2.287173 (Ex-Distribution) - 208,564.570000 Units on hand (VAN0003AU)		11,774.87		51,961.84 CR
30/06/2020	Revaluation - 30/06/2020 @ \$1.231316 (Ex-Distribution) - 384,455.190000 Units on hand (VAN0103AU)		17,685.81		34,276.03 CR
			828,272.06	862,548.09	34,276.03 CR

Property Income (28000)

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>15 Veronica Street, Capalaba (COOJ09-021)</u>					
01/08/2019	15Veronica Bank Account			2,389.47	2,389.47 CR
02/09/2019	15Veronica Bank Account			4,001.76	6,391.23 CR
01/10/2019	15Veronica St Bank Account			7,122.87	13,514.10 CR
01/11/2019	15 Veronica Street Bank Account			2,508.52	16,022.62 CR
02/12/2019	15 Veronica Street Bank Account			5,408.74	21,431.36 CR
02/01/2020	15 Veronica Street Bank Account			5,685.40	27,116.76 CR
03/02/2020	15 Veronica Street Bank Account			5,433.28	32,550.04 CR
02/03/2020	15 Veronica Street Bank Account			3,891.76	36,441.80 CR
31/03/2020	March 2020 Rent Banked 01.04.2020			5,675.38	42,117.18 CR
31/03/2020	Gross up rent for expenses for the period July 2019 - March 2020			12,396.14	54,513.32 CR
01/05/2020	15 Veronica Street Bank Account			1,003.25	55,516.57 CR
01/06/2020	15 Veronica Street Bank Account			1,123.64	56,640.21 CR
05/06/2020	Take up adjustments as per settlement statement		1,982.71		54,657.50 CR
30/06/2020	Gross up rent for June Qtr as per agent statement			3,144.60	57,802.10 CR
30/06/2020	Take up June rent receivable as per annual stmt			860.45	58,662.55 CR
			1,982.71	60,645.26	58,662.55 CR
<u>Accountancy Fees (30100)</u>					
<u>Accountancy Fees (30100)</u>					
09/10/2019	Transfer to other HFB Inv 101338 [GST claim calc at 30% based on 2018FY fee]		516.23		516.23 DR
09/10/2019	Transfer to other HFB Inv INV0018 [RITC calc at 30% based on 2018FY fee]		405.34		921.57 DR
09/10/2019	Transfer to other HFB Inv 101338 [GST claim calc at 30% based on 2018FY fee]		1,294.00		2,215.57 DR
09/10/2019	Transfer to other HFB Inv INV0018 [RITC calc at 30% based on 2018FY fee]		1,017.00		3,232.57 DR
10/01/2020	Transfer to other HFB Inv INV0341		405.34		3,637.91 DR
10/01/2020	Transfer to other HFB Inv INV0341		1,017.00		4,654.91 DR
01/04/2020	Accounting Fee Adjustment on issue of 2019 FY final fee			2,012.00	2,642.91 DR
01/04/2020	Accounting Fee Adjustment on issue of 2019 FY final fee			236.68	2,406.23 DR
05/04/2020	Transfer to other HFB Inv 0442		1,017.00		3,423.23 DR
05/04/2020	Transfer to other HFB Inv 0442		405.34		3,828.57 DR
			6,077.25	2,248.68	3,828.57 DR
<u>Administration Costs (30200)</u>					
<u>Administration Costs (30200)</u>					
23/08/2019	Transfer to other HFB Inv 101453		205.00		205.00 DR
01/04/2020	Accounting Fee Adjustment on issue of 2019 FY final fee		164.00		369.00 DR
			369.00		369.00 DR
<u>ATO Supervisory Levy (30400)</u>					
<u>ATO Supervisory Levy (30400)</u>					
23/04/2020	ATO005000011897308 ATO		259.00		259.00 DR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
01/04/2020	Accounting Fee Adjustment on issue of 2019 FY final fee		2,090.00		2,090.00 DR
			2,090.00		2,090.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
23/08/2019	NETBANK BPAY ASIC		54.00		54.00 DR
			54.00		54.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2019	Account Fee		10.00		10.00 DR
01/08/2019	Account Fee		10.00		20.00 DR
01/08/2019	Paper Statement Fe		2.50		22.50 DR
01/09/2019	Account Fee		10.00		32.50 DR
01/10/2019	Account Fee		10.00		42.50 DR
01/11/2019	Paper Statement Fe		2.50		45.00 DR
01/11/2019	Account Fee		10.00		55.00 DR
01/12/2019	Account Fee		10.00		65.00 DR
01/01/2020	Account Fee		10.00		75.00 DR
01/02/2020	Account Fee		10.00		85.00 DR
01/02/2020	Paper Statement Fe		2.50		87.50 DR
01/03/2020	Account Fee		10.00		97.50 DR
01/04/2020	Account Fee		10.00		107.50 DR
01/05/2020	Paper Statement Fe		2.50		110.00 DR
01/05/2020	Account Fee		10.00		120.00 DR
01/06/2020	Account Fee		10.00		130.00 DR
25/06/2020	Wdl Branch BULIMBA - investment into Vanguard - need stmts - EDIT ONCE WE GET THE STM TBC		30.00		160.00 DR
			160.00		160.00 DR
Depreciation (33400)					
<u>Air Conditioning Unit - 15 Veronica St (COOJ09 AIRCONDITIONI)</u>					
17/03/2020	Take up air conditioning depreciation for the period 1 July 2019 - 17 March 2020		147.71		147.71 DR
			147.71		147.71 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)</u>					
04/02/2020	Transfer to other HFB Inv 209962 - PERSONAL HFB Payment		1,078.00		1,078.00 DR
19/05/2020	Transfer to CBA A- Pension 2018To20		49,532.00		50,610.00 DR
			50,610.00		50,610.00 DR
Property Expenses - Agents Management Fees (41930)					
<u>15 Veronica Street, Capalaba (COOJ09-021)</u>					
31/03/2020	Gross up rent for expenses for the period July 2019 - March 2020		2,211.44		2,211.44 DR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2020	Gross up rent for June Qtr as per agent statement		183.45		2,394.89 DR
30/06/2020	Take up property expenses paid in the 2021FY - incl \$1,054.34 creditor to Cooper Disc Trust		61.81		2,456.70 DR
			2,456.70		2,456.70 DR
Property Expenses - Cleaning (41950)					
<u>15 Veronica Street, Capalaba (COOJ09-021)</u>					
31/03/2020	Gross up rent for expenses for the period July 2019 - March 2020		1,446.15		1,446.15 DR
30/06/2020	Gross up rent for June Qtr as per agent statement		600.00		2,046.15 DR
			2,046.15		2,046.15 DR
Property Expenses - Council Rates (41960)					
<u>15 Veronica Street, Capalaba (COOJ09-021)</u>					
31/03/2020	Gross up rent for expenses for the period July 2019 - March 2020		8,388.41		8,388.41 DR
05/06/2020	Take up adjustments as per settlement statement			509.80	7,878.61 DR
05/06/2020	Take up adjustments as per settlement statement		125.17		8,003.78 DR
30/06/2020	Gross up rent for June Qtr as per agent statement		1,887.76		9,891.54 DR
			10,401.34	509.80	9,891.54 DR
Property Expenses - Electricity (41970)					
<u>15 Veronica Street, Capalaba (COOJ09-021)</u>					
24/09/2019	080505614202 ORIGIN ELEC		44.42		44.42 DR
20/12/2019	077405629626 ORIGIN ELEC		43.93		88.35 DR
26/03/2020	087505809786 ORIGIN ELEC		47.35		135.70 DR
			135.70		135.70 DR
Property Expenses - Insurance Premium (41980)					
<u>15 Veronica Street, Capalaba (COOJ09-021)</u>					
04/02/2020	NETBANK BPAY WFI - need inv to confirm GST claim		3,135.32		3,135.32 DR
04/02/2020	NETBANK BPAY WFI - need inv to confirm GST claim		310.40		3,445.72 DR
			3,445.72		3,445.72 DR
Property Expenses - Land Tax (42020)					
<u>15 Veronica Street, Capalaba (COOJ09-021)</u>					
28/08/2019	NETBANK BPAY OSR QLD LAND TAX 1		3,150.00		3,150.00 DR
			3,150.00		3,150.00 DR
Property Expenses - Repairs Maintenance (42060)					
<u>15 Veronica Street, Capalaba (COOJ09-021)</u>					
31/03/2020	Gross up rent for expenses for the period July 2019 - March 2020		292.72		292.72 DR
31/03/2020	Gross up rent for expenses for the period July 2019 - March 2020		400.00		692.72 DR
31/03/2020	Gross up rent for expenses for the period July 2019 - March 2020		310.00		1,002.72 DR
30/06/2020	Gross up rent for June Qtr as per agent statement		150.00		1,152.72 DR
30/06/2020	Gross up rent for June Qtr as per agent statement		485.00		1,637.72 DR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2020	Take up property expenses paid in the 2021FY - incl \$1,054.34 creditor to Cooper Disc Trust		1,747.14		3,384.86 DR
			3,384.86		3,384.86 DR
Property Expenses - Sundry Expenses (42110)					
<u>15 Veronica Street, Capalaba (COOJ09-021)</u>					
31/03/2020	Gross up rent for expenses for the period July 2019 - March 2020		110.00		110.00 DR
30/06/2020	Gross up rent for June Qtr as per agent statement		10.00		120.00 DR
30/06/2020	Take up property expenses paid in the 2021FY - incl \$1,054.34 creditor to Cooper Disc Trust		10.00		130.00 DR
			130.00		130.00 DR
Benefits Paid/Transfers Out (46000)					
<u>(Benefits Paid/Transfers Out) Cooper, Janette - Accumulation (COOJAN00009A)</u>					
04/02/2020	Super Transfer to xx0482 [Super Transfer to xx0482] [Super Transfer to xx0482]		2,100,000.00		2,100,000.00 DR
19/05/2020	Transfer to CBA A- Pension 2018To20		20,468.00		2,120,468.00 DR
			2,120,468.00		2,120,468.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020			13,006.98	13,006.98 CR
30/06/2020	Create Entries - Foreign Credits Adjustment - 30/06/2020			964.29	13,971.27 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		48,547.20		34,575.93 DR
			48,547.20	13,971.27	34,575.93 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
04/02/2020	System Member Journals			1,078.00	1,078.00 CR
04/02/2020	System Member Journals			2,100,000.00	2,101,078.00 CR
19/05/2020	System Member Journals			49,532.00	2,150,610.00 CR
19/05/2020	System Member Journals			20,468.00	2,171,078.00 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		156,503.45		2,014,574.55 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		80,734.82		1,933,839.73 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			48,547.20	1,982,386.93 CR
			237,238.27	2,219,625.20	1,982,386.93 CR
Opening Balance (50010)					
<u>(Opening Balance) Cooper, Janette - Accumulation (COOJAN00009A)</u>					
01/07/2019	Opening Balance				3,667,598.83 CR
01/07/2019	Close Period Journal			421,395.72	4,088,994.55 CR
				421,395.72	4,088,994.55 CR
<u>(Opening Balance) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)</u>					
01/07/2019	Opening Balance				1,597,440.62 CR
01/07/2019	Close Period Journal			89,505.77	1,686,946.39 CR
				89,505.77	1,686,946.39 CR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Cooper, Janette - Accumulation (COOJAN00009A)</u>					
01/07/2019	Opening Balance				441,674.67 CR
01/07/2019	Close Period Journal		441,674.67		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			156,503.45	156,503.45 CR
			441,674.67	156,503.45	156,503.45 CR
<u>(Share of Profit/(Loss)) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)</u>					
01/07/2019	Opening Balance				185,355.77 CR
01/07/2019	Close Period Journal		185,355.77		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			80,734.82	80,734.82 CR
			185,355.77	80,734.82	80,734.82 CR
Income Tax (53330)					
<u>(Income Tax) Cooper, Janette - Accumulation (COOJAN00009A)</u>					
01/07/2019	Opening Balance				19,140.45 DR
01/07/2019	Close Period Journal			19,140.45	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		48,547.20		48,547.20 DR
			48,547.20	19,140.45	48,547.20 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)</u>					
01/07/2019	Opening Balance				95,850.00 DR
01/07/2019	Close Period Journal			95,850.00	0.00 DR
04/02/2020	System Member Journals		1,078.00		1,078.00 DR
19/05/2020	System Member Journals		49,532.00		50,610.00 DR
			50,610.00	95,850.00	50,610.00 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Cooper, Janette - Accumulation (COOJAN00009A)</u>					
01/07/2019	Opening Balance				1,138.50 DR
01/07/2019	Close Period Journal			1,138.50	0.00 DR
04/02/2020	System Member Journals		2,100,000.00		2,100,000.00 DR
19/05/2020	System Member Journals		20,468.00		2,120,468.00 DR
			2,120,468.00	1,138.50	2,120,468.00 DR
Bank Accounts (60400)					
<u>CBA Business Transaction A/c (CBA10682234)</u>					
01/07/2019	Opening Balance				37,250.09 DR
01/07/2019	Account Fee			10.00	37,240.09 DR
01/08/2019	15Veronica Bank Account		3,478.42		40,718.51 DR
01/08/2019	Account Fee			10.00	40,708.51 DR
22/08/2019	NETBANK BPAY TAX OFFICE PAYMENTS			3,056.00	37,652.51 DR
23/08/2019	NETBANK BPAY ASIC			54.00	37,598.51 DR
23/08/2019	Transfer to other HFB Inv 101453			220.00	37,378.51 DR
28/08/2019	NETBANK BPAY OSR QLD LAND TAX 1			3,150.00	34,228.51 DR
01/09/2019	Account Fee			10.00	34,218.51 DR
02/09/2019	15Veronica Bank Account		4,401.94		38,620.45 DR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
24/09/2019	080505614202 ORIGIN ELEC			48.86	38,571.59 DR
01/10/2019	15Veronica St Bank Account		7,835.16		46,406.75 DR
01/10/2019	Account Fee			10.00	46,396.75 DR
09/10/2019	Transfer to other HFB Inv INV0018 [RITC calc at 30% based on 2018FY fee]			1,452.00	44,944.75 DR
09/10/2019	Transfer to other HFB Inv 101338 [GST claim calc at 30% based on 2018FY fee]			1,848.00	43,096.75 DR
01/11/2019	15 Veronica Street Bank Account		2,759.37		45,856.12 DR
01/11/2019	Account Fee			10.00	45,846.12 DR
22/11/2019	NETBANK BPAY TAX OFFICE PAYMENTS			2,835.00	43,011.12 DR
01/12/2019	Account Fee			10.00	43,001.12 DR
02/12/2019	15 Veronica Street Bank Account		5,949.61		48,950.73 DR
20/12/2019	077405629626 ORIGIN ELEC			48.32	48,902.41 DR
01/01/2020	Account Fee			10.00	48,892.41 DR
02/01/2020	15 Veronica Street Bank Account		6,253.94		55,146.35 DR
10/01/2020	Transfer to other HFB Inv INV0341			1,452.00	53,694.35 DR
28/01/2020	V382854IF001 Vanguard (Auto reprocessed due to distribution entered / deleted on 30/06/2020)		1,066,315.00		1,120,009.35 DR
28/01/2020	V382854IF001 Vanguard (Auto reprocessed due to distribution entered / deleted on 30/06/2020)		575,285.00		1,695,294.35 DR
28/01/2020	V382854IF001 Vanguard (Auto reprocessed due to distribution entered / deleted on 30/06/2020)		458,400.00		2,153,694.35 DR
01/02/2020	Account Fee			10.00	2,153,684.35 DR
03/02/2020	15 Veronica Street Bank Account		5,976.61		2,159,660.96 DR
04/02/2020	Transfer to other HFB Inv 209962 - PERSONAL HFB Payment			1,078.00	2,158,582.96 DR
04/02/2020	NETBANK BPAY WFI - need inv to confirm GST claim			3,759.25	2,154,823.71 DR
04/02/2020	Super Transfer to xx0482 [Super Transfer to xx0482] [Super Transfer to xx0482]			700,000.00	1,454,823.71 DR
04/02/2020	Super Transfer to xx0482 [Super Transfer to xx0482] [Super Transfer to xx0482]			700,000.00	754,823.71 DR
04/02/2020	Super Transfer to xx0482 [Super Transfer to xx0482] [Super Transfer to xx0482]			700,000.00	54,823.71 DR
01/03/2020	Account Fee			10.00	54,813.71 DR
02/03/2020	15 Veronica Street Bank Account		4,280.94		59,094.65 DR
02/03/2020	NETBANK BPAY TAX OFFICE PAYMENTS			3,570.00	55,524.65 DR
26/03/2020	087505809786 ORIGIN ELEC			52.08	55,472.57 DR
01/04/2020	15 Veronica Street Bank Account		6,242.92		61,715.49 DR
01/04/2020	Account Fee			10.00	61,705.49 DR
05/04/2020	Transfer to other HFB Inv 0442			1,452.00	60,253.49 DR
15/04/2020	ProfitsFmCConcepts NETBANK TFR		50,679.00		110,932.49 DR
22/04/2020	NETBANK BPAY TAX OFFICE PAYMENTS			5,649.00	105,283.49 DR
23/04/2020	ATO005000011897308 ATO		5,157.65		110,441.14 DR
01/05/2020	15 Veronica Street Bank Account		1,103.58		111,544.72 DR
01/05/2020	Account Fee			10.00	111,534.72 DR
19/05/2020	Transfer to CBA A- Pension			70,000.00	41,534.72 DR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
	2018To20				
01/06/2020	15 Veronica Street Bank Account		1,236.00		42,770.72 DR
01/06/2020	Account Fee			10.00	42,760.72 DR
10/06/2020	CHQ 4001 [CHQ 4001] [Sale of Veronica Street - need contract and settlement stmt]		1,057,267.24		1,100,027.96 DR
10/06/2020	CHQ 4001 [CHQ 4001] [Sale of Veronica Street - need contract and settlement stmt]		40,000.00		1,140,027.96 DR
25/06/2020	Transfer to CBA A- BOS to chq acc [BOS to chq acc CommBank app TFR]		1,000.00		1,141,027.96 DR
25/06/2020	Wdl Branch BULIMBA - investment into Vanguard - need stmts - EDIT ONCE WE GET THE STM TBC			1,140,030.00	997.96 DR
			3,303,622.38	3,339,874.51	997.96 DR
	<u>CBA Business Online Saver A/c (CBA10682242)</u>				
01/07/2019	Opening Balance				1,911.98 DR
01/08/2019	Paper Statement Fe			2.50	1,909.48 DR
01/11/2019	Paper Statement Fe			2.50	1,906.98 DR
01/02/2020	Paper Statement Fe			2.50	1,904.48 DR
01/05/2020	Paper Statement Fe			2.50	1,901.98 DR
25/06/2020	Transfer to CBA A- BOS to chq acc [BOS to chq acc CommBank app TFR]			1,000.00	901.98 DR
				1,010.00	901.98 DR
	Distributions Receivable (61800)				
	<u>The Cooper Property Trust (COOP.AX)</u>				
01/07/2019	Opening Balance				50,679.00 DR
15/04/2020	ProfitsFmCConcepts NETBANK TFR			50,679.00	0.00 DR
30/06/2020	Distbn Receivable		73,096.16		73,096.16 DR
			73,096.16	50,679.00	73,096.16 DR
	<u>Vanguard Australian Shares Index Fund (VAN0002AU)</u>				
01/07/2019	Opening Balance				13,373.57 DR
01/07/2019	Take up Vanguard DRPs			13,373.57	0.00 DR
30/06/2020	Vanguard distributions receivable		2,583.50		2,583.50 DR
			2,583.50	13,373.57	2,583.50 DR
	<u>Vanguard Int'l Shares Index Fund (VAN0003AU)</u>				
01/07/2019	Opening Balance				16,093.14 DR
01/07/2019	Take up Vanguard DRPs			16,093.14	0.00 DR
30/06/2020	Vanguard distributions receivable		17,420.86		17,420.86 DR
			17,420.86	16,093.14	17,420.86 DR
	<u>Vanguard Int'l Fixed Interest Index Fund (Hedged) (VAN0103AU)</u>				
01/07/2019	Opening Balance				2,787.96 DR
01/07/2019	Take up Vanguard DRPs			2,787.96	0.00 DR
30/06/2020	Vanguard distributions receivable		18,024.81		18,024.81 DR
			18,024.81	2,787.96	18,024.81 DR
	Dividends Receivable (62000)				
	<u>Ramelius Resources Limited (RMS.AX)</u>				
04/10/2019	RMS div - unpresented cheque		2.78		2.78 DR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			2.78		2.78 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2019	Opening Balance				872.24 DR
01/08/2019	15Veronica Bank Account			850.00	22.24 DR
31/03/2020	March 2020 Rent Banked 01.04.2020		6,242.92		6,265.16 DR
01/04/2020	15 Veronica Street Bank Account			6,242.92	22.24 DR
30/06/2020	Take up June rent receivable as per annual stmt		946.50		968.74 DR
30/06/2020	Take up property expenses paid in the 2021FY - incl \$1,054.34 creditor to Cooper Disc Trust			946.50	22.24 DR
30/06/2020	June 2020 BAS		2,275.00		2,297.24 DR
			9,464.42	8,039.42	2,297.24 DR
Fixtures and Fittings (at written down value) - Unitised (72650)					
<u>Air Conditioning Unit - 15 Veronica St (COOJ09_AIRCONDITIONI)</u>					
01/07/2019	Opening Balance	1.00			1,553.92 DR
17/03/2020	Take up air conditioning depreciation for the period 1 July 2019 - 17 March 2020	0.00		147.71	1,406.21 DR
05/06/2020	Record settlement of property	(1.00)		1,406.21	0.00 DR
		0.00		1,553.92	0.00 DR
Managed Investments (Australian) (74700)					
<u>Vanguard Australian Shares Index Fund (VAN0002AU)</u>					
01/07/2019	Opening Balance	581,091.56			1,373,517.40 DR
01/07/2019	Take up Vanguard DRPs	5,654.79	13,373.57		1,386,890.97 DR
01/10/2019	Vanguard DRP	7,528.05	18,021.41		1,404,912.38 DR
01/01/2020	Vanguard DRP	5,003.36	11,958.03		1,416,870.41 DR
28/01/2020	V382854IF001 Vanguard (Auto reprocessed due to distribution entered / deleted on 30/06/2020)	(421,052.32)		928,880.68	487,989.73 DR
28/01/2020	Unrealised Gain writeback as at 28/01/2020			84,243.30	403,746.43 DR
29/02/2020	Revaluation - 27/02/2020 @ \$2.390100 (Exit) - 178,225.080000 Units on hand		46,680.12		450,426.55 DR
31/03/2020	Revaluation - 27/03/2020 @ \$1.746000 (Exit) - 178,225.080000 Units on hand			197,007.29	253,419.26 DR
01/04/2020	Vanguard DRP	1,972.37	3,571.37		256,990.63 DR
30/04/2020	Revaluation - 27/04/2020 @ \$1.902300 (Exit) - 178,225.080000 Units on hand		27,856.58		284,847.21 DR
31/05/2020	Revaluation - 25/05/2020 @ \$2.014600 (Exit) - 178,225.080000 Units on hand		20,014.68		304,861.89 DR
25/06/2020	Wdl Branch BULIMBA - investment into Vanguard - need stmts - EDIT ONCE WE GET THE STM TBC	281,603.87	596,437.00		901,298.89 DR
30/06/2020	Revaluation - 30/06/2020 @ \$2.110206 (Ex-Distribution) - 461,801.680000 Units on hand		73,197.79		974,496.68 DR
		461,801.68	811,110.55	1,210,131.27	974,496.68 DR
<u>Vanguard Int'l Shares Index Fund (VAN0003AU)</u>					
01/07/2019	Opening Balance	295,987.50			682,733.35 DR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Take up Vanguard DRPs	6,977.00	16,093.14		698,826.49 DR
01/10/2019	Vanguard DRP	2,113.09	5,065.93		703,892.42 DR
01/01/2020	Vanguard DRP	2,039.50	5,064.49		708,956.91 DR
28/01/2020	V382854IF001 Vanguard (Auto reprocessed due to distribution entered / deleted on 30/06/2020)	(221,135.88)		473,007.75	235,949.16 DR
28/01/2020	Unrealised Gain writeback as at 28/01/2020		196,187.82		432,136.98 DR
29/02/2020	Revaluation - 27/02/2020 @ \$2.454800 (Exit) - 85,981.210000 Units on hand			179,109.47	253,027.51 DR
31/03/2020	Revaluation - 27/03/2020 @ \$2.224600 (Exit) - 85,981.210000 Units on hand			61,753.71	191,273.80 DR
01/04/2020	Vanguard DRP	845.64	1,892.97		193,166.77 DR
30/04/2020	Revaluation - 27/04/2020 @ \$2.314600 (Exit) - 85,981.210000 Units on hand		7,738.31		200,905.08 DR
31/05/2020	Revaluation - 22/05/2020 @ \$2.354900 (Exit) - 85,981.210000 Units on hand		3,465.04		204,370.12 DR
25/06/2020	Wdl Branch BULIMBA - investment into Vanguard - need stmts - EDIT ONCE WE GET THE STM TBC	121,737.72	284,428.00		488,798.12 DR
30/06/2020	Revaluation - 30/06/2020 @ \$2.287173 (Ex-Distribution) - 208,564.570000 Units on hand			11,774.87	477,023.25 DR
		208,564.57	519,935.70	725,645.80	477,023.25 DR
<u>Vanguard Int'l Fixed Interest Index Fund (Hedged) (VAN0103AU)</u>					
01/07/2019	Opening Balance	543,862.58			667,468.40 DR
01/07/2019	Take up Vanguard DRPs	2,269.77	2,787.96		670,256.36 DR
01/10/2019	Vanguard DRP	1,413.33	1,777.26		672,033.62 DR
01/01/2020	Vanguard DRP	2,108.15	2,599.14		674,632.76 DR
28/01/2020	V382854IF001 Vanguard (Auto reprocessed due to distribution entered / deleted on 30/06/2020)	(368,340.70)		439,336.72	235,296.04 DR
28/01/2020	Unrealised Gain writeback as at 28/01/2020		4,831.07		240,127.11 DR
29/02/2020	Revaluation - 27/02/2020 @ \$1.267900 (Exit) - 181,313.130000 Units on hand		16,707.30		256,834.41 DR
31/03/2020	Revaluation - 27/03/2020 @ \$1.270100 (Exit) - 181,313.130000 Units on hand			26,548.60	230,285.81 DR
01/04/2020	Vanguard DRP	629.56	798.66		231,084.47 DR
30/04/2020	Revaluation - 27/04/2020 @ \$1.272900 (Exit) - 181,313.130000 Units on hand		507.67		231,592.14 DR
31/05/2020	Revaluation - 22/05/2020 @ \$1.274800 (Exit) - 181,313.130000 Units on hand		344.50		231,936.64 DR
25/06/2020	Wdl Branch BULIMBA - investment into Vanguard - need stmts - EDIT ONCE WE GET THE STM TBC	202,512.50	259,135.00		491,071.64 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.231316 (Ex-Distribution) - 384,455.190000 Units on hand			17,685.81	473,385.83 DR
		384,455.19	289,488.56	483,571.13	473,385.83 DR
<u>Real Estate Properties (Australian - Non Residential) (77250)</u>					
<u>15 Veronica Street, Capalaba (COOJ09-021)</u>					
01/07/2019	Opening Balance	1.00			1,148,446.08 DR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/06/2020	Take up legal fees and commission on sale of property	0.00	20,454.55		1,168,900.63 DR
05/06/2020	Take up legal fees and commission on sale of property	0.00	3,141.46		1,172,042.09 DR
05/06/2020	Record settlement of property	(1.00)		924,834.60	247,207.49 DR
05/06/2020	Unrealised Gain writeback as at 05/06/2020			247,207.49	0.00 DR
		0.00	23,596.01	1,172,042.09	0.00 DR

Shares in Listed Companies (Australian) (77600)Ramellius Resources Limited (RMS.AX)

01/07/2019	Opening Balance	278.00			201.55 DR
29/02/2020	Revaluation - 28/02/2020 @ \$1.150000 (System Price) - 4,448.000000 Units on hand		3,030.48		3,232.03 DR
31/03/2020	Revaluation - 30/03/2020 @ \$1.045000 (System Price) - 278.000000 Units on hand			2,941.52	290.51 DR
30/04/2020	Revaluation - 29/04/2020 @ \$1.300000 (System Price) - 278.000000 Units on hand		70.89		361.40 DR
31/05/2020	Revaluation - 29/05/2020 @ \$1.755000 (System Price) - 278.000000 Units on hand		126.49		487.89 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.990000 (System Price) - 278.000000 Units on hand		65.33		553.22 DR
		278.00	3,293.19	2,941.52	553.22 DR

Units in Unlisted Unit Trusts (Australian) (78400)The Cooper Property Trust (COOP.AX)

01/07/2019	Opening Balance	373,438.00			1,777,796.41 DR
30/06/2020	Revaluation - 30/06/2020 @ \$4.771840 (Exit) - 373,438.000000 Units on hand		4,189.98		1,781,986.39 DR
		373,438.00	4,189.98		1,781,986.39 DR

GST Payable/Refundable (84000)GST Payable/Refundable (84000)

01/07/2019	Opening Balance				1,104.80 CR
01/08/2019	15Veronica Bank Account			238.95	1,343.75 CR
23/08/2019	Transfer to other HFB Inv 101453		15.00		1,328.75 CR
02/09/2019	15Veronica Bank Account			400.18	1,728.93 CR
24/09/2019	080505614202 ORIGIN ELEC		4.44		1,724.49 CR
01/10/2019	15Veronica St Bank Account			712.29	2,436.78 CR
09/10/2019	Transfer to other HFB Inv 101338 [GST claim calc at 30% based on 2018FY fee]		37.77		2,399.01 CR
09/10/2019	Transfer to other HFB Inv INV0018 [RITC calc at 30% based on 2018FY fee]		29.66		2,369.35 CR
01/11/2019	15 Veronica Street Bank Account			250.85	2,620.20 CR
22/11/2019	NETBANK BPAY TAX OFFICE PAYMENTS		697.00		1,923.20 CR
02/12/2019	15 Veronica Street Bank Account			540.87	2,464.07 CR
20/12/2019	077405629626 ORIGIN ELEC		4.39		2,459.68 CR
02/01/2020	15 Veronica Street Bank Account			568.54	3,028.22 CR
10/01/2020	Transfer to other HFB Inv INV0341		29.66		2,998.56 CR
03/02/2020	15 Veronica Street Bank Account			543.33	3,541.89 CR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
04/02/2020	NETBANK BPAY WFI - need inv to confirm GST claim		313.53		3,228.36 CR
02/03/2020	15 Veronica Street Bank Account			389.18	3,617.54 CR
02/03/2020	NETBANK BPAY TAX OFFICE PAYMENTS		1,432.00		2,185.54 CR
26/03/2020	087505809786 ORIGIN ELEC		4.73		2,180.81 CR
31/03/2020	March 2020 Rent Banked 01.04.2020			567.54	2,748.35 CR
31/03/2020	Gross up rent for expenses for the period July 2019 - March 2020			762.58	3,510.93 CR
01/04/2020	Accounting Fee Adjustment on issue of 2019 FY final fee			5.32	3,516.25 CR
05/04/2020	Transfer to other HFB Inv 0442		29.66		3,486.59 CR
22/04/2020	NETBANK BPAY TAX OFFICE PAYMENTS		3,511.00		24.41 DR
01/05/2020	15 Veronica Street Bank Account			100.33	75.92 CR
01/06/2020	15 Veronica Street Bank Account			112.36	188.28 CR
05/06/2020	Take up adjustments as per settlement statement		198.27		9.99 DR
05/06/2020	Take up legal fees and commission on sale of property		2,340.40		2,350.39 DR
30/06/2020	Gross up rent for June Qtr as per agent statement			171.61	2,178.78 DR
30/06/2020	Take up June rent receivable as per annual stmt			86.05	2,092.73 DR
30/06/2020	Take up property expenses paid in the 2021FY - incl \$1,054.34 creditor to Cooper Disc Trust		181.89		2,274.62 DR
30/06/2020	June 2020 BAS			2,275.00	0.38 CR
			8,829.40	7,724.98	0.38 CR

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

01/07/2019	Opening Balance				5,416.65 DR
22/11/2019	NETBANK BPAY TAX OFFICE PAYMENTS		2,138.00		7,554.65 DR
02/03/2020	NETBANK BPAY TAX OFFICE PAYMENTS		2,138.00		9,692.65 DR
22/04/2020	NETBANK BPAY TAX OFFICE PAYMENTS		2,138.00		11,830.65 DR
23/04/2020	ATO005000011897308 ATO			5,416.65	6,414.00 DR
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020		13,006.98		19,420.98 DR
30/06/2020	Create Entries - Foreign Credits Adjustment - 30/06/2020		964.29		20,385.27 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			48,547.20	28,161.93 CR
			20,385.27	53,963.85	28,161.93 CR

Sundry Creditors (88000)Sundry Creditors (88000)

01/07/2019	Opening Balance				3,056.00 CR
22/08/2019	NETBANK BPAY TAX OFFICE PAYMENTS		3,056.00		0.00 DR
05/06/2020	Take up adjustments as per settlement statement			1,796.35	1,796.35 CR
05/06/2020	Take up legal fees and commission on sale of property			25,936.41	27,732.76 CR
05/06/2020	Record settlement of property		1,125,000.00		1,097,267.24 DR
10/06/2020	CHQ 4001 [CHQ 4001] [Sale of Veronica Street - need contract and			1,097,267.24	0.00 DR

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
	settlement stmt]				
30/06/2020	Take up property expenses paid in the 2021FY - incl \$1,054.34 creditor to Cooper Disc Trust			1,054.34	1,054.34 CR
			1,128,056.00	1,126,054.34	1,054.34 CR
Total Debits:	12,401,180.88				
Total Credits:	12,401,180.88				