

## JOHN COOPER INVESTMENTS SUPER FUND

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>The Cooper Property Trust (COOP.AX)</u>					
30/06/2020	Distbn Receivable			73,096.16	73,096.16 CR
				<b>73,096.16</b>	<b>73,096.16 CR</b>
<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
				<b>36,134.31</b>	<b>36,134.31 CR</b>
<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
				<b>29,444.25</b>	<b>29,444.25 CR</b>
<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
				<b>23,199.87</b>	<b>23,199.87 CR</b>
<b>Dividends Received (23900)</b>					
<u>Ramelius Resources Limited (RMS.AX)</u>					
04/10/2019	RMS div - unrepresented cheque			2.78	2.78 CR
				<b>2.78</b>	<b>2.78 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<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

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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
			<b>828,272.06</b>	<b>862,548.09</b>	<b>34,276.03 CR</b>

**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
			<b>1,982.71</b>	<b>60,645.26</b>	<b>58,662.55 CR</b>
<b>Accountancy Fees (30100)</b>					
<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
			<b>6,077.25</b>	<b>2,248.68</b>	<b>3,828.57 DR</b>
<b>Administration Costs (30200)</b>					
<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
			<b>369.00</b>		<b>369.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
23/04/2020	ATO005000011897308 ATO		259.00		259.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<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
			<b>2,090.00</b>		<b>2,090.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
23/08/2019	NETBANK BPAY ASIC		54.00		54.00 DR
			<b>54.00</b>		<b>54.00 DR</b>
<b>Bank Charges (31500)</b>					
<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
			<b>160.00</b>		<b>160.00 DR</b>
<b>Depreciation (33400)</b>					
<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
			<b>147.71</b>		<b>147.71 DR</b>
<b>Pensions Paid (41600)</b>					
<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
			<b>50,610.00</b>		<b>50,610.00 DR</b>
<b>Property Expenses - Agents Management Fees (41930)</b>					
<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

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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
			<b>2,456.70</b>		<b>2,456.70 DR</b>
<b>Property Expenses - Cleaning (41950)</b>					
<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
			<b>2,046.15</b>		<b>2,046.15 DR</b>
<b>Property Expenses - Council Rates (41960)</b>					
<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
			<b>10,401.34</b>	<b>509.80</b>	<b>9,891.54 DR</b>
<b>Property Expenses - Electricity (41970)</b>					
<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
			<b>135.70</b>		<b>135.70 DR</b>
<b>Property Expenses - Insurance Premium (41980)</b>					
<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
			<b>3,445.72</b>		<b>3,445.72 DR</b>
<b>Property Expenses - Land Tax (42020)</b>					
<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
			<b>3,150.00</b>		<b>3,150.00 DR</b>
<b>Property Expenses - Repairs Maintenance (42060)</b>					
<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

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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
			<b>3,384.86</b>		<b>3,384.86 DR</b>
<b>Property Expenses - Sundry Expenses (42110)</b>					
15 Veronica Street, Capalaba (COOJ09-021)					
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
			<b>130.00</b>		<b>130.00 DR</b>
<b>Benefits Paid/Transfers Out (46000)</b>					
(Benefits Paid/Transfers Out) Cooper, Janette - Accumulation (COOJAN00009A)					
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
			<b>2,120,468.00</b>		<b>2,120,468.00 DR</b>
<b>Income Tax Expense (48500)</b>					
Income Tax Expense (48500)					
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
			<b>48,547.20</b>	<b>13,971.27</b>	<b>34,575.93 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
Profit/Loss Allocation Account (49000)					
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
			<b>237,238.27</b>	<b>2,219,625.20</b>	<b>1,982,386.93 CR</b>
<b>Opening Balance (50010)</b>					
(Opening Balance) Cooper, Janette - Accumulation (COOJAN00009A)					
01/07/2019	Opening Balance				3,667,598.83 CR
01/07/2019	Close Period Journal			421,395.72	4,088,994.55 CR
				<b>421,395.72</b>	<b>4,088,994.55 CR</b>
(Opening Balance) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)					
01/07/2019	Opening Balance				1,597,440.62 CR
01/07/2019	Close Period Journal			89,505.77	1,686,946.39 CR
				<b>89,505.77</b>	<b>1,686,946.39 CR</b>

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<b>Share of Profit/(Loss) (53100)</b>					
<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
			<b>441,674.67</b>	<b>156,503.45</b>	<b>156,503.45 CR</b>
<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
			<b>185,355.77</b>	<b>80,734.82</b>	<b>80,734.82 CR</b>
<b>Income Tax (53330)</b>					
<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
			<b>48,547.20</b>	<b>19,140.45</b>	<b>48,547.20 DR</b>
<b>Pensions Paid (54160)</b>					
<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
			<b>50,610.00</b>	<b>95,850.00</b>	<b>50,610.00 DR</b>
<b>Benefits Paid/Transfers Out (54500)</b>					
<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
			<b>2,120,468.00</b>	<b>1,138.50</b>	<b>2,120,468.00 DR</b>
<b>Bank Accounts (60400)</b>					
<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
			<b>3,303,622.38</b>	<b>3,339,874.51</b>	<b>997.96 DR</b>
<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
				<b>1,010.00</b>	<b>901.98 DR</b>
<u>Distributions Receivable (61800)</u>					
<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
			<b>73,096.16</b>	<b>50,679.00</b>	<b>73,096.16 DR</b>
<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
			<b>2,583.50</b>	<b>13,373.57</b>	<b>2,583.50 DR</b>
<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
			<b>17,420.86</b>	<b>16,093.14</b>	<b>17,420.86 DR</b>
<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
			<b>18,024.81</b>	<b>2,787.96</b>	<b>18,024.81 DR</b>
<u>Dividends Receivable (62000)</u>					
<u>Ramelius Resources Limited (RMS.AX)</u>					
04/10/2019	RMS div - unrepresented 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 \$
			<b>2.78</b>		<b>2.78 DR</b>
<b>Sundry Debtors (68000)</b>					
<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
			<b>9,464.42</b>	<b>8,039.42</b>	<b>2,297.24 DR</b>
<b>Fixtures and Fittings (at written down value) - Unitised (72650)</b>					
<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
		<b>0.00</b>		<b>1,553.92</b>	<b>0.00 DR</b>
<b>Managed Investments (Australian) (74700)</b>					
<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
		<b>461,801.68</b>	<b>811,110.55</b>	<b>1,210,131.27</b>	<b>974,496.68 DR</b>
<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
		<b>208,564.57</b>	<b>519,935.70</b>	<b>725,645.80</b>	<b>477,023.25 DR</b>
<b>Vanguard Int'l Fixed Interest Index Fund (Hedged) (VAN0103AU)</b>					
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
		<b>384,455.19</b>	<b>289,488.56</b>	<b>483,571.13</b>	<b>473,385.83 DR</b>
<b>Real Estate Properties (Australian - Non Residential) (77250)</b>					
<b>15 Veronica Street, Capalaba (COOJ09-021)</b>					
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
		<b>0.00</b>	<b>23,596.01</b>	<b>1,172,042.09</b>	<b>0.00 DR</b>

### Shares in Listed Companies (Australian) (77600)

#### Ramelius 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
		<b>278.00</b>	<b>3,293.19</b>	<b>2,941.52</b>	<b>553.22 DR</b>

### 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
		<b>373,438.00</b>	<b>4,189.98</b>		<b>1,781,986.39 DR</b>

### 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
			<b>8,829.40</b>	<b>7,724.98</b>	<b>0.38 CR</b>

**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
			<b>20,385.27</b>	<b>53,963.85</b>	<b>28,161.93 CR</b>

**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

<b>Transaction Date</b>	<b>Description</b>	<b>Units</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance \$</b>
	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
			<b>1,128,056.00</b>	<b>1,126,054.34</b>	<b>1,054.34 CR</b>
<b>Total Debits:</b>	<b>12,401,180.88</b>				
<b>Total Credits:</b>	<b>12,401,180.88</b>				