

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>The Cooper Property Trust (COOP.AX)</u>					
01/04/2022	Take up distribution receivable			82,778.00	82,778.00 CR
				82,778.00	82,778.00 CR
<u>Vanguard Australian Shares Index Fund (VAN0002AU)</u>					
01/10/2021	September DRP - Vanguard			9,013.86	9,013.86 CR
01/01/2022	December DRP - Vanguard			4,498.84	13,512.70 CR
01/04/2022	March DRP - Vanguard			13,024.30	26,537.00 CR
30/06/2022	June DRP - Vanguard			16,776.44	43,313.44 CR
				43,313.44	43,313.44 CR
<u>Vanguard Int'l Shares Index Fund (VAN0003AU)</u>					
01/10/2021	September DRP - Vanguard			1,156.70	1,156.70 CR
01/01/2022	December DRP - Vanguard			2,021.40	3,178.10 CR
01/04/2022	March DRP - Vanguard			2,340.75	5,518.85 CR
30/06/2022	June DRP - Vanguard			6,060.95	11,579.80 CR
				11,579.80	11,579.80 CR
<u>Vanguard Int'l Fixed Interest Index Fund (Hedged) (VAN0103AU)</u>					
01/10/2021	September DRP - Vanguard			360.39	360.39 CR
01/01/2022	December DRP - Vanguard			839.43	1,199.82 CR
01/04/2022	March DRP - Vanguard			488.31	1,688.13 CR
30/06/2022	June DRP - Vanguard			1,785.46	3,473.59 CR
				3,473.59	3,473.59 CR
Dividends Received (23900)					
<u>Ramellius Resources Limited (RMS.AX)</u>					
19/01/2022	CHQ 4138			6.95	6.95 CR
				6.95	6.95 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
08/07/2021	367358 Vanguard382854 (Auto reprocessed due to distribution entered / deleted on 30/06/2022) (VAN0002AU)			1,145.35	1,145.35 CR
08/07/2021	Unrealised Gain writeback as at 08/07/2021 (VAN0002AU)		1,133.17		12.18 CR
17/01/2022	750382 Vanguard382854 (Auto reprocessed due to distribution entered / deleted on 30/06/2022) (VAN0002AU)			410.19	422.37 CR
17/01/2022	Unrealised Gain writeback as at 17/01/2022 (VAN0002AU)		3,636.09		3,213.72 DR
17/01/2022	750384 Vanguard382854 (VAN0003AU)			2,266.71	947.01 DR
17/01/2022	Unrealised Gain writeback as at 17/01/2022 (VAN0003AU)			12,177.45	11,230.44 CR
17/01/2022	750389 Vanguard382854 (VAN0103AU)		4,179.90		7,050.54 CR
17/01/2022	Unrealised Gain writeback as at 17/01/2022 (VAN0103AU)			2,222.02	9,272.56 CR
07/04/2022	912712 Vanguard382854 (Auto reprocessed due to distribution entered / deleted on 30/06/2022) (VAN0002AU)			954.34	10,226.90 CR
07/04/2022	Unrealised Gain writeback as at 07/04/2022 (VAN0002AU)		3,548.10		6,678.80 CR
30/06/2022	Revaluation - 30/06/2022 @ \$20.128020 (Exit) - 373,438.000000 Units on hand (COOP.AX)			5,729,980.39	5,736,659.19 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.870000		229.35		5,736,429.84 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	(System Price) - 278.000000 Units on hand (RMS.AX)				
30/06/2022	Revaluation - 30/06/2022 @ \$2.261500 (Custom) - 225,521.550000 Units on hand (VAN0002AU)		73,670.66		5,662,759.18 CR
30/06/2022	Revaluation - 30/06/2022 @ \$2.494879 (Ex-Distribution) - 110,963.190000 Units on hand (VAN0003AU)		43,580.61		5,619,178.57 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.962601 (Ex-Distribution) - 234,962.590000 Units on hand (VAN0103AU)		24,431.55		5,594,747.02 CR
30/06/2022	Revaluation - 30/06/2022 @ \$6.193860 (Exit) - 373,438.000000 Units on hand (COOP.AX)		5,203,544.84		391,202.18 CR
			5,357,954.27	5,749,156.45	391,202.18 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
05/07/2021	Transfer To HFB Super NetBank JCoop		1,034.00		1,034.00 DR
05/07/2021	Transfer To HFB Super NetBank JCoop		389.50		1,423.50 DR
11/10/2021	Transfer To HFB Super NetBank HFB I		924.00		2,347.50 DR
11/10/2021	Transfer To HFB Super NetBank HFB I		492.00		2,839.50 DR
14/12/2021	Take up adj to accounting fees on issue of 2021FY final fee			2,706.00	133.50 DR
14/12/2021	Take up adj to accounting fees on issue of 2021FY final fee		410.00		543.50 DR
19/01/2022	Transfer To HFB Super NetBank HFB I		924.00		1,467.50 DR
19/01/2022	Transfer To HFB Super NetBank HFB I		492.00		1,959.50 DR
08/04/2022	Transfer To HFB Super NetBank HFB I		924.00		2,883.50 DR
08/04/2022	Transfer To HFB Super NetBank HFB I		492.00		3,375.50 DR
			6,081.50	2,706.00	3,375.50 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
26/08/2021	Transfer To HFB Super NetBank HFB J		205.00		205.00 DR
14/12/2021	Take up adj to accounting fees on issue of 2021FY final fee		164.00		369.00 DR
			369.00		369.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
08/04/2022	NETBANK BPAY TAX OFFICE PAYMENTS		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
14/12/2021	Take up adj to accounting fees on issue of 2021FY final fee		2,090.00		2,090.00 DR
			2,090.00		2,090.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
28/09/2021	NETBANK BPAY ASIC		56.00		56.00 DR
			56.00		56.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2021	Account Fee		10.00		10.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/08/2021	Account Fee		10.00		20.00 DR
01/08/2021	Paper Statement Fe		2.50		22.50 DR
01/09/2021	Account Fee		10.00		32.50 DR
01/10/2021	Account Fee		10.00		42.50 DR
01/11/2021	Account Fee		10.00		52.50 DR
01/11/2021	Paper Statement Fe		2.50		55.00 DR
01/12/2021	Account Fee		10.00		65.00 DR
01/01/2022	Account Fee		10.00		75.00 DR
01/02/2022	Account Fee		10.00		85.00 DR
01/02/2022	Paper Statement Fe		2.50		87.50 DR
01/03/2022	Account Fee		10.00		97.50 DR
01/04/2022	Account Fee		10.00		107.50 DR
01/05/2022	Account Fee		10.00		117.50 DR
01/05/2022	Paper Statement Fe		2.50		120.00 DR
01/06/2022	Account Fee		10.00		130.00 DR
			130.00		130.00 DR

Pensions Paid (41600)(Pensions Paid) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)

19/01/2022	Transfer to CBA A- SuperPension20To		54,460.00		54,460.00 DR
			54,460.00		54,460.00 DR

Income Tax Expense (48500)Income Tax Expense (48500)

30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			11,133.82	11,133.82 CR
30/06/2022	Create Entries - Foreign Credits Adjustment - 30/06/2022			314.84	11,448.66 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		8,235.00		3,213.66 CR
			8,235.00	11,448.66	3,213.66 CR

Profit/Loss Allocation Account (49000)Profit/Loss Allocation Account (49000)

19/01/2022	System Member Journals			54,460.00	54,460.00 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022	212,941.88			158,481.88 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022	324,581.24			483,063.12 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			8,235.00	474,828.12 DR
			537,523.12	62,695.00	474,828.12 DR

Opening Balance (50010)(Opening Balance) Cooper, Janette - Accumulation (COOJAN00009A)

01/07/2021	Opening Balance				2,076,482.80 CR
01/07/2021	Close Period Journal		903,270.43		1,173,212.37 CR
			903,270.43		1,173,212.37 CR

(Opening Balance) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)

01/07/2021	Opening Balance				1,717,071.21 CR
01/07/2021	Close Period Journal			98,354.71	1,815,425.92 CR
				98,354.71	1,815,425.92 CR

Share of Profit/(Loss) (53100)

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<u>(Share of Profit/(Loss)) Cooper, Janette - Accumulation (COOJAN00009A)</u>					
01/07/2021	Opening Balance				157,829.77 CR
01/07/2021	Close Period Journal		157,829.77		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			212,941.88	212,941.88 CR
			157,829.77	212,941.88	212,941.88 CR
<u>(Share of Profit/(Loss)) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)</u>					
01/07/2021	Opening Balance				149,864.71 CR
01/07/2021	Close Period Journal		149,864.71		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			324,581.24	324,581.24 CR
			149,864.71	324,581.24	324,581.24 CR
Income Tax (53330)					
<u>(Income Tax) Cooper, Janette - Accumulation (COOJAN00009A)</u>					
01/07/2021	Opening Balance				10,516.20 DR
01/07/2021	Close Period Journal			10,516.20	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		8,235.00		8,235.00 DR
			8,235.00	10,516.20	8,235.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)</u>					
01/07/2021	Opening Balance				51,510.00 DR
01/07/2021	Close Period Journal			51,510.00	0.00 DR
19/01/2022	System Member Journals		54,460.00		54,460.00 DR
			54,460.00	51,510.00	54,460.00 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Cooper, Janette - Accumulation (COOJAN00009A)</u>					
01/07/2021	Opening Balance				1,050,584.00 DR
01/07/2021	Close Period Journal			1,050,584.00	0.00 DR
				1,050,584.00	0.00 DR
Bank Accounts (60400)					
<u>CBA Business Transaction A/c (CBA10682234)</u>					
01/07/2021	Opening Balance				4,757.89 DR
01/07/2021	Account Fee			10.00	4,747.89 DR
05/07/2021	Transfer To HFB Super NetBank JCoop			1,452.00	3,295.89 DR
08/07/2021	367358 Vanguard382854 (Auto reprocessed due to distribution entered / deleted on 30/06/2022)		6,000.00		9,295.89 DR
14/07/2021	NETBANK BPAY TAX OFFICE PAYMENTS			7,000.00	2,295.89 DR
01/08/2021	Account Fee			10.00	2,285.89 DR
26/08/2021	Transfer To HFB Super NetBank HFB J			220.00	2,065.89 DR
01/09/2021	Account Fee			10.00	2,055.89 DR
28/09/2021	NETBANK BPAY ASIC			56.00	1,999.89 DR
01/10/2021	Account Fee			10.00	1,989.89 DR
11/10/2021	Transfer To HFB Super NetBank HFB I			1,452.00	537.89 DR
01/11/2021	Account Fee			10.00	527.89 DR
01/12/2021	Account Fee			10.00	517.89 DR
01/01/2022	Account Fee			10.00	507.89 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
17/01/2022	750382 Vanguard382854 (Auto reprocessed due to distribution entered / deleted on 30/06/2022)		20,000.00		20,507.89 DR
17/01/2022	750384 Vanguard382854		20,000.00		40,507.89 DR
17/01/2022	750389 Vanguard382854		20,000.00		60,507.89 DR
19/01/2022	CHQ 4138		6.95		60,514.84 DR
19/01/2022	Transfer To HFB Super NetBank HFB I			1,452.00	59,062.84 DR
19/01/2022	Transfer to CBA A- SuperPension20To			54,460.00	4,602.84 DR
01/02/2022	Account Fee			10.00	4,592.84 DR
01/03/2022	Account Fee			10.00	4,582.84 DR
01/04/2022	Account Fee			10.00	4,572.84 DR
07/04/2022	912712 Vanguard382854 (Auto reprocessed due to distribution entered / deleted on 30/06/2022)		20,000.00		24,572.84 DR
08/04/2022	Transfer To HFB Super NetBank HFB I			1,452.00	23,120.84 DR
08/04/2022	NETBANK BPAY TAX OFFICE PAYMENTS			14,082.07	9,038.77 DR
01/05/2022	Account Fee			10.00	9,028.77 DR
01/06/2022	Account Fee			10.00	9,018.77 DR
			86,006.95	81,746.07	9,018.77 DR
<u>CBA Business Online Saver A/c (CBA10682242)</u>					
01/07/2021	Opening Balance				41.98 DR
01/08/2021	Paper Statement Fe			2.50	39.48 DR
01/11/2021	Paper Statement Fe			2.50	36.98 DR
01/02/2022	Paper Statement Fe			2.50	34.48 DR
01/05/2022	Paper Statement Fe			2.50	31.98 DR
				10.00	31.98 DR
<u>Distributions Receivable (61800)</u>					
<u>The Cooper Property Trust (COOP.AX)</u>					
01/04/2022	Take up distribution receivable		82,778.00		82,778.00 DR
			82,778.00		82,778.00 DR
<u>Vanguard Australian Shares Index Fund (VAN0002AU)</u>					
01/07/2021	Opening Balance				3,567.54 DR
01/07/2021	Vanguard DRP			3,567.54	0.00 DR
30/06/2022	June DRP - Vanguard		16,776.44		16,776.44 DR
			16,776.44	3,567.54	16,776.44 DR
<u>Vanguard Int'l Shares Index Fund (VAN0003AU)</u>					
01/07/2021	Opening Balance				8,099.74 DR
01/07/2021	Vanguard DRP			8,099.74	0.00 DR
30/06/2022	June DRP - Vanguard		6,060.95		6,060.95 DR
			6,060.95	8,099.74	6,060.95 DR
<u>Vanguard Int'l Fixed Interest Index Fund (Hedged) (VAN0103AU)</u>					
01/07/2021	Opening Balance				1,176.13 DR
01/07/2021	Vanguard DRP			1,176.13	0.00 DR
30/06/2022	June DRP - Vanguard		1,785.46		1,785.46 DR
			1,785.46	1,176.13	1,785.46 DR
<u>Dividends Receivable (62000)</u>					
<u>Ramelius Resources Limited (RMS.AX)</u>					
01/07/2021	Opening Balance				2.78 DR

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					2.78 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2021	Opening Balance				22.24 DR
					22.24 DR
Managed Investments (Australian) (74700)					
<u>Vanguard Australian Shares Index Fund (VAN0002AU)</u>					
01/07/2021	Opening Balance	231,446.20			605,390.59 DR
01/07/2021	Vanguard DRP	1,363.21	3,567.54		608,958.13 DR
08/07/2021	367358 Vanguard382854 (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(2,292.09)		4,854.65	604,103.48 DR
08/07/2021	Unrealised Gain writeback as at 08/07/2021			1,133.17	602,970.31 DR
01/10/2021	September DRP - Vanguard	3,431.50	9,013.86		611,984.17 DR
01/01/2022	December DRP - Vanguard	1,688.05	4,498.84		616,483.01 DR
17/01/2022	750382 Vanguard382854 (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(7,516.53)		19,589.81	596,893.20 DR
17/01/2022	Unrealised Gain writeback as at 17/01/2022			3,636.09	593,257.11 DR
01/04/2022	March DRP - Vanguard	4,891.57	13,024.30		606,281.41 DR
07/04/2022	912712 Vanguard382854 (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(7,490.36)		19,045.66	587,235.75 DR
07/04/2022	Unrealised Gain writeback as at 07/04/2022			3,548.10	583,687.65 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.261500 (Custom) - 225,521.550000 Units on hand			73,670.66	510,016.99 DR
		225,521.55	30,104.54	125,478.14	510,016.99 DR
<u>Vanguard Int'l Shares Index Fund (VAN0003AU)</u>					
01/07/2021	Opening Balance	112,702.14			312,357.59 DR
01/07/2021	Vanguard DRP	2,920.82	8,099.74		320,457.33 DR
01/10/2021	September DRP - Vanguard	402.53	1,156.70		321,614.03 DR
01/01/2022	December DRP - Vanguard	660.03	2,021.40		323,635.43 DR
17/01/2022	750384 Vanguard382854	(6,562.97)		17,733.29	305,902.14 DR
17/01/2022	Unrealised Gain writeback as at 17/01/2022		12,177.45		318,079.59 DR
01/04/2022	March DRP - Vanguard	840.64	2,340.75		320,420.34 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.494879 (Ex-Distribution) - 110,963.190000 Units on hand			43,580.61	276,839.73 DR
		110,963.19	25,796.04	61,313.90	276,839.73 DR
<u>Vanguard Int'l Fixed Interest Index Fund (Hedged) (VAN0103AU)</u>					
01/07/2021	Opening Balance	251,160.48			269,700.39 DR
01/07/2021	Vanguard DRP	1,095.30	1,176.13		270,876.52 DR
01/10/2021	September DRP - Vanguard	336.56	360.39		271,236.91 DR
01/01/2022	December DRP - Vanguard	785.84	839.43		272,076.34 DR
17/01/2022	750389 Vanguard382854	(18,896.45)		24,179.90	247,896.44 DR
17/01/2022	Unrealised Gain writeback as at 17/01/2022		2,222.02		250,118.46 DR
01/04/2022	March DRP - Vanguard	480.86	488.31		250,606.77 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.962601 (Ex-Distribution) - 234,962.590000 Units			24,431.55	226,175.22 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	on hand				
		234,962.59	5,086.28	48,611.45	226,175.22 DR
Shares in Listed Companies (Australian) (77600)					
<u>Ramelius Resources Limited (RMS.AX)</u>					
01/07/2021	Opening Balance	278.00			471.21 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.870000 (System Price) - 278.000000 Units on hand			229.35	241.86 DR
		278.00		229.35	241.86 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>The Cooper Property Trust (COOP.AX)</u>					
01/07/2021	Opening Balance	373,438.00			1,786,587.14 DR
30/06/2022	Revaluation - 30/06/2022 @ \$20.128020 (Exit) - 373,438.000000 Units on hand		5,729,980.39		7,516,567.53 DR
30/06/2022	Revaluation - 30/06/2022 @ \$6.193860 (Exit) - 373,438.000000 Units on hand			5,203,544.84	2,313,022.69 DR
		373,438.00	5,729,980.39	5,203,544.84	2,313,022.69 DR
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2021	Opening Balance				109.14 DR
05/07/2021	Transfer To HFB Super NetBank JCoop		28.50		137.64 DR
26/08/2021	Transfer To HFB Super NetBank HFB J		15.00		152.64 DR
11/10/2021	Transfer To HFB Super NetBank HFB I		36.00		188.64 DR
14/12/2021	Take up adj to accounting fees on issue of 2021FY final fee		42.00		230.64 DR
19/01/2022	Transfer To HFB Super NetBank HFB I		36.00		266.64 DR
08/04/2022	NETBANK BPAY TAX OFFICE PAYMENTS			109.00	157.64 DR
08/04/2022	Transfer To HFB Super NetBank HFB I		36.00		193.64 DR
			193.50	109.00	193.64 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				3,353.93 DR
08/04/2022	NETBANK BPAY TAX OFFICE PAYMENTS		17,286.00		20,639.93 DR
08/04/2022	NETBANK BPAY TAX OFFICE PAYMENTS			3,353.93	17,286.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		11,133.82		28,419.82 DR
30/06/2022	Create Entries - Foreign Credits Adjustment - 30/06/2022		314.84		28,734.66 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			8,235.00	20,499.66 DR
			28,734.66	11,588.93	20,499.66 DR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				7,000.00 CR
14/07/2021	NETBANK BPAY TAX OFFICE PAYMENTS		7,000.00		0.00 DR
			7,000.00		0.00 DR

Total Debits: 13,261,121.01
Total Credits: 13,261,121.01