

REGAN & ROSS SUPERFUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
<u>AGL Energy Limited (AGL.AX)</u>					
29/09/2021	AUF21-00889626 AGL PAYMENT			892.00	892.00 CR
				892.00	892.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
01/07/2021	Sell 202 AGL (AGL.AX)		10.07		10.07 DR
01/07/2021	Unrealised Gain writeback as at 01/07/2021 (AGL.AX)		104.70		114.77 DR
21/07/2021	COMMSEC COMMONWEALTH SEC [Sell 150 AGL] (AGL.AX)		19.42		134.19 DR
21/07/2021	Unrealised Gain writeback as at 21/07/2021 (AGL.AX)		77.13		211.32 DR
26/07/2021	COMMSEC COMMSEC SECURITI [Sell 201500 AC8] [Purchase 2723 AGL] (AC8.AX)		1,067.40		1,278.72 DR
26/07/2021	Unrealised Gain writeback as at 26/07/2021 (AC8.AX)		1,037.45		2,316.17 DR
31/07/2021	Revaluation - 30/07/2021 @ \$7.230000 (System Price) - 5,073.000000 Units on hand (AGL.AX)		4,997.37		7,313.54 DR
31/07/2021	Revaluation - 31/07/2021 @ \$0.000000 - 0.000000 Units on hand (AC8.AX)			1,037.45	6,276.09 DR
09/08/2021	COMMSEC COMMONWEALTH SEC [Sell 48 AGL] (AGL.AX)		36.95		6,313.04 DR
09/08/2021	Unrealised Gain writeback as at 09/08/2021 (AGL.AX)			35.75	6,277.29 DR
25/08/2021	COMMSEC COMMONWEALTH SEC [Sell 75 AGL] (AGL.AX)		81.36		6,358.65 DR
25/08/2021	Unrealised Gain writeback as at 25/08/2021 (AGL.AX)			55.87	6,302.78 DR
31/08/2021	Revaluation - 30/08/2021 @ \$6.530000 (System Price) - 4,982.000000 Units on hand (AGL.AX)		3,474.76		9,777.54 DR
30/09/2021	Revaluation - 29/09/2021 @ \$5.870000 (System Price) - 5,132.000000 Units on hand (AGL.AX)		2,304.52		12,082.06 DR
31/10/2021	Revaluation - 29/10/2021 @ \$5.720000 (System Price) - 5,132.000000 Units on hand (AGL.AX)		769.80		12,851.86 DR
30/11/2021	Revaluation - 29/11/2021 @ \$5.330000 (System Price) - 5,132.000000 Units on hand (AGL.AX)		2,001.48		14,853.34 DR
07/12/2021	COMMSEC COMMONWEALTH SEC [Sell 412 AGL] (AGL.AX)		1,091.76		15,945.10 DR
07/12/2021	Unrealised Gain writeback as at 07/12/2021 (AGL.AX)			1,062.21	14,882.89 DR
15/12/2021	COMMSEC COMMONWEALTH SEC [Sell 2720 AGL] [Sell 2000 AGL] [Purchase 7500 SZL] (AGL.AX)		5,881.74		20,764.63 DR
15/12/2021	COMMSEC COMMONWEALTH SEC [Sell 2720 AGL] [Sell 2000 AGL] [Purchase 7500 SZL] (AGL.AX)		3,785.57		24,550.20 DR
15/12/2021	Unrealised Gain writeback as at 15/12/2021 (AGL.AX)			12,169.02	12,381.18 DR
31/12/2021	Revaluation - 30/12/2021 @ \$3.050000 (System Price) - 7,674.000000 Units on hand (SZL.AX)		4,699.99		17,081.17 DR
31/12/2021	Revaluation - 31/12/2021 @ \$0.000000 - 0.000000 Units on hand (AGL.AX)		0.01		17,081.18 DR
31/01/2022	Revaluation - 28/01/2022 @ \$2.340000 (System Price) - 7,674.000000 Units on hand (SZL.AX)		5,448.54		22,529.72 DR
28/02/2022	Revaluation - 25/02/2022 @ \$1.775000 (System Price) - 7,674.000000 Units on hand (SZL.AX)		4,335.81		26,865.53 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2022	Revaluation - 30/03/2022 @ \$1.380000 (System Price) - 7,674.000000 Units on hand (SZL.AX)		3,031.23		29,896.76 DR
30/04/2022	Revaluation - 29/04/2022 @ \$0.880000 (System Price) - 7,674.000000 Units on hand (SZL.AX)		3,837.00		33,733.76 DR
31/05/2022	Revaluation - 30/05/2022 @ \$0.575000 (System Price) - 7,674.000000 Units on hand (SZL.AX)		2,340.57		36,074.33 DR
30/06/2022	Revaluation - 29/06/2022 @ \$0.260000 (System Price) - 7,674.000000 Units on hand (SZL.AX)		2,417.31		38,491.64 DR
			52,851.94	14,360.30	38,491.64 DR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
11/12/2021	Transfer To HFB Super Pty Ltd NetBa		1,644.50		1,644.50 DR
			1,644.50		1,644.50 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
09/08/2021	Transfer To HFB Super Pty Ltd NetBa		220.00		220.00 DR
			220.00		220.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
16/12/2021	ATO009000015845362 ATO		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
11/12/2021	Transfer To HFB Super Pty Ltd NetBa		550.00		550.00 DR
			550.00		550.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
22/07/2021	NETBANK BPAY ASIC		276.00		276.00 DR
22/07/2021	NETBANK BPAY ASIC		56.00		332.00 DR
			332.00		332.00 DR
Fines (38200)					
<u>Fines (38200)</u>					
22/07/2021	NETBANK BPAY ASIC		340.00		340.00 DR
			340.00		340.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - TFN Credits Adjustment - 30/06/2022			791.00	791.00 CR
				791.00	791.00 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/09/2021	Profit/Loss Allocation - 30/09/2021			3,704.16	3,704.16 CR
30/09/2021	Profit/Loss Allocation - 30/09/2021			9,324.90	13,029.06 CR
31/10/2021	Profit/Loss Allocation - 31/10/2021			218.86	13,247.92 CR

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31/10/2021	Profit/Loss Allocation - 31/10/2021			550.94	13,798.86 CR
30/11/2021	Profit/Loss Allocation - 30/11/2021			569.02	14,367.88 CR
30/11/2021	Profit/Loss Allocation - 30/11/2021			1,432.46	15,800.34 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			1,003.67	16,804.01 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			2,526.67	19,330.68 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022			1,622.66	20,953.34 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022			4,084.88	25,038.22 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			1,232.67	26,270.89 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			3,103.14	29,374.03 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022			858.53	30,232.56 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022			2,172.70	32,405.26 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			1,101.35	33,506.61 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			2,735.65	36,242.26 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			615.74	36,858.00 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			1,724.83	38,582.83 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			1,057.68	39,640.51 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			1,359.63	41,000.14 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		568.52		40,431.62 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		277.48		40,154.14 CR
			846.00	41,000.14	40,154.14 CR

Opening Balance (50010)(Opening Balance) Caruso, Ross - Accumulation (CARROS00001A)

01/07/2021	Opening Balance				6,980.51 CR
01/07/2021	Close Period Journal			5,464.67	12,445.18 CR
				5,464.67	12,445.18 CR

(Opening Balance) Johnson, Regan - Accumulation (JOHREG00001A)

01/07/2021	Opening Balance				17,575.53 CR
01/07/2021	Close Period Journal			13,756.83	31,332.36 CR
				13,756.83	31,332.36 CR

Share of Profit/(Loss) (53100)(Share of Profit/(Loss)) Caruso, Ross - Accumulation (CARROS00001A)

01/07/2021	Opening Balance				5,464.67 CR
01/07/2021	Close Period Journal		5,464.67		0.00 DR
30/09/2021	Profit/Loss Allocation - 30/09/2021		3,704.16		3,704.16 DR
31/10/2021	Profit/Loss Allocation - 31/10/2021		218.86		3,923.02 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		569.02		4,492.04 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		1,003.67		5,495.71 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022		1,622.66		7,118.37 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		1,232.67		8,351.04 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022		858.53		9,209.57 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		1,101.35		10,310.92 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		615.74		10,926.66 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		1,057.68		11,984.34 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			568.52	11,415.82 DR
			17,449.01	568.52	11,415.82 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Johnson, Regan - Accumulation (JOHREG00001A)</u>					
01/07/2021	Opening Balance				13,756.83 CR
01/07/2021	Close Period Journal		13,756.83		0.00 DR
30/09/2021	Profit/Loss Allocation - 30/09/2021		9,324.90		9,324.90 DR
31/10/2021	Profit/Loss Allocation - 31/10/2021		550.94		9,875.84 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		1,432.46		11,308.30 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		2,526.67		13,834.97 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022		4,084.88		17,919.85 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		3,103.14		21,022.99 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022		2,172.70		23,195.69 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		2,735.65		25,931.34 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		1,724.83		27,656.17 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		1,359.63		29,015.80 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			277.48	28,738.32 DR
			42,772.63	277.48	28,738.32 DR

Bank Accounts (60400)Commonwealth Direct Investment A/c (CBA10598597)

01/07/2021	Opening Balance				4.08 DR
05/07/2021	COMMSEC COMMONWEALTH SEC		6.73		10.81 DR
21/07/2021	COMMSEC COMMONWEALTH SEC [Sell 150 AGL]		1,185.30		1,196.11 DR
22/07/2021	NETBANK BPAY ASIC			276.00	920.11 DR
22/07/2021	NETBANK BPAY ASIC			451.00	469.11 DR
26/07/2021	COMMSEC COMMSEC SECURITI [Sell 201500 AC8] [Purchase 2723 AGL]			454.95	14.16 DR
09/08/2021	COMMSEC COMMONWEALTH SEC [Sell 48 AGL]		348.56		362.72 DR
09/08/2021	Transfer To HFB Super Pty Ltd NetBa			220.00	142.72 DR
25/08/2021	COMMSEC COMMONWEALTH SEC [Sell 75 AGL]		521.00		663.72 DR
26/08/2021	NETBANK BPAY TAX OFFICE PAYMENTS			437.00	226.72 DR
31/08/2021	COMMSEC COMMSEC SECURITI [Purchase 32 AGL]			225.68	1.04 DR
29/09/2021	AUF21-00889626 AGL PAYMENT		892.00		893.04 DR
01/10/2021	COMMSEC COMMSEC SECURITI [Purchase 150 AGL]			890.47	2.57 DR
07/12/2021	COMMSEC COMMONWEALTH SEC [Sell 412 AGL]		2,217.21		2,219.78 DR
11/12/2021	Transfer To HFB Super Pty Ltd NetBa			2,194.50	25.28 DR
15/12/2021	COMMSEC COMMONWEALTH SEC [Sell 2720 AGL] [Sell 2000 AGL] [Purchase 7500 SZL]		50.47		75.75 DR
16/12/2021	ATO009000015845362 ATO		472.07		547.82 DR
31/12/2021	COMMSEC COMMSEC SECURITI [Purchase 174 SZL]			547.66	0.16 DR
			5,693.34	5,697.26	0.16 DR

Sundry Debtors (68000)Sundry Debtors (68000)

01/07/2021	Opening Balance				20,885.99 DR
01/07/2021	Purchase 201500 AC8			22,194.95	1,308.96 CR
01/07/2021	Sell 202 AGL		1,660.69		351.73 DR
05/07/2021	COMMSEC COMMONWEALTH SEC			6.73	345.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
22/07/2021	NETBANK BPAY ASIC		55.00		400.00 DR
			1,715.69	22,201.68	400.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>Auscann Group Holdings Ltd (AC8.AX)</u>					
01/07/2021	Purchase 201500 AC8	201,500.00	22,194.95		22,194.95 DR
26/07/2021	COMMSEC COMMSEC SECURITI [Sell 201500 AC8] [Purchase 2723 AGL]	(201,500.00)		22,194.95	0.00 DR
26/07/2021	Unrealised Gain writeback as at 26/07/2021			1,037.45	1,037.45 CR
31/07/2021	Revaluation - 31/07/2021 @ \$0.000000 - 0.000000 Units on hand		1,037.45		0.00 DR
		0.00	23,232.40	23,232.40	0.00 DR
<u>AGL Energy Limited (AGL.AX)</u>					
01/07/2021	Opening Balance	2,702.00			22,156.40 DR
01/07/2021	Sell 202 AGL	(202.00)		1,670.76	20,485.64 DR
01/07/2021	Unrealised Gain writeback as at 01/07/2021			104.70	20,380.94 DR
21/07/2021	COMMSEC COMMONWEALTH SEC [Sell 150 AGL]	(150.00)		1,204.72	19,176.22 DR
21/07/2021	Unrealised Gain writeback as at 21/07/2021			77.13	19,099.09 DR
26/07/2021	COMMSEC COMMSEC SECURITI [Sell 201500 AC8] [Purchase 2723 AGL]	2,723.00	21,582.50		40,681.59 DR
31/07/2021	Revaluation - 30/07/2021 @ \$7.230000 (System Price) - 5,073.000000 Units on hand			4,997.37	35,684.22 DR
09/08/2021	COMMSEC COMMONWEALTH SEC [Sell 48 AGL]	(48.00)		385.51	35,298.71 DR
09/08/2021	Unrealised Gain writeback as at 09/08/2021		35.75		35,334.46 DR
25/08/2021	COMMSEC COMMONWEALTH SEC [Sell 75 AGL]	(75.00)		602.36	34,732.10 DR
25/08/2021	Unrealised Gain writeback as at 25/08/2021		55.87		34,787.97 DR
31/08/2021	COMMSEC COMMSEC SECURITI [Purchase 32 AGL]	32.00	225.68		35,013.65 DR
31/08/2021	Revaluation - 30/08/2021 @ \$6.530000 (System Price) - 4,982.000000 Units on hand			3,474.76	31,538.89 DR
30/09/2021	Revaluation - 29/09/2021 @ \$5.870000 (System Price) - 5,132.000000 Units on hand			2,304.52	29,234.37 DR
01/10/2021	COMMSEC COMMSEC SECURITI [Purchase 150 AGL]	150.00	890.47		30,124.84 DR
31/10/2021	Revaluation - 29/10/2021 @ \$5.720000 (System Price) - 5,132.000000 Units on hand			769.80	29,355.04 DR
30/11/2021	Revaluation - 29/11/2021 @ \$5.330000 (System Price) - 5,132.000000 Units on hand			2,001.48	27,353.56 DR
07/12/2021	COMMSEC COMMONWEALTH SEC [Sell 412 AGL]	(412.00)		3,308.97	24,044.59 DR
07/12/2021	Unrealised Gain writeback as at 07/12/2021		1,062.21		25,106.80 DR
15/12/2021	COMMSEC COMMONWEALTH SEC [Sell 2720 AGL] [Sell 2000 AGL] [Purchase 7500 SZL]	(2,720.00)		21,750.19	3,356.61 DR
15/12/2021	COMMSEC COMMONWEALTH SEC [Sell 2720 AGL] [Sell 2000 AGL] [Purchase 7500 SZL]	(2,000.00)		15,525.62	12,169.01 CR
15/12/2021	Unrealised Gain writeback as at 15/12/2021		12,169.02		0.01 DR
31/12/2021	Revaluation - 31/12/2021 @ \$0.000000 - 0.000000 Units on hand			0.01	0.00 DR
		0.00	36,021.50	58,177.90	0.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Sezzle Inc (SZL.AX)</u>					
15/12/2021	COMMSEC COMMONWEALTH SEC [Sell 2720 AGL] [Sell 2000 AGL] [Purchase 7500 SZL]	7,500.00	27,558.03		27,558.03 DR
31/12/2021	COMMSEC COMMSEC SECURITI [Purchase 174 SZL]	174.00	547.66		28,105.69 DR
31/12/2021	Revaluation - 30/12/2021 @ \$3.050000 (System Price) - 7,674.000000 Units on hand			4,699.99	23,405.70 DR
31/01/2022	Revaluation - 28/01/2022 @ \$2.340000 (System Price) - 7,674.000000 Units on hand			5,448.54	17,957.16 DR
28/02/2022	Revaluation - 25/02/2022 @ \$1.775000 (System Price) - 7,674.000000 Units on hand			4,335.81	13,621.35 DR
31/03/2022	Revaluation - 30/03/2022 @ \$1.380000 (System Price) - 7,674.000000 Units on hand			3,031.23	10,590.12 DR
30/04/2022	Revaluation - 29/04/2022 @ \$0.880000 (System Price) - 7,674.000000 Units on hand			3,837.00	6,753.12 DR
31/05/2022	Revaluation - 30/05/2022 @ \$0.575000 (System Price) - 7,674.000000 Units on hand			2,340.57	4,412.55 DR
30/06/2022	Revaluation - 29/06/2022 @ \$0.260000 (System Price) - 7,674.000000 Units on hand			2,417.31	1,995.24 DR
		7,674.00	28,105.69	26,110.45	1,995.24 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				1,168.07 DR
16/12/2021	ATO009000015845362 ATO			1,168.07	0.00 DR
16/12/2021	ATO009000015845362 ATO		437.00		437.00 DR
30/06/2022	Create Entries - TFN Credits Adjustment - 30/06/2022		791.00		1,228.00 DR
			1,228.00	1,168.07	1,228.00 DR
<u>Sundry Creditors (88000)</u>					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				437.00 CR
26/08/2021	NETBANK BPAY TAX OFFICE PAYMENTS		437.00		0.00 DR
			437.00		0.00 DR
Total Debits:		213,698.70			
Total Credits:			213,698.70		