

**WDA SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2018**  
Created by BRAD on Friday 6 March, 2020 @ 06:39:50

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2018	776/001	Telstra Corporation. (Market Value Date: 30/06/2018, Code: TLS)	2.62	(1,226.40)
<b>Total Amount</b>				<b>(1,226.40)</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2018	776/001	Telstra Corporation. - No CGT asset		
30/06/2018	776/001	- Market Value	1,912.60	
30/06/2018	776/001	- Less Carrying Value	3,139.00	
30/06/2018	776/001	- Permanent Difference		(1,226.40)
30/06/2018	776/002	Computershare - No CGT asset		
30/06/2018	776/002	- Market Value	0.00	
30/06/2018	776/002	- Less Carrying Value	0.00	
30/06/2018	776/003	Woodside Petroleum - No CGT asset		
30/06/2018	776/003	- Market Value	0.00	
30/06/2018	776/003	- Less Carrying Value	0.00	
<b>Total Amount</b>				<b>(1,226.40)</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2018	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(880.00)
30/06/2018	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(660.00)
30/06/2018	309	Bank Charges (Gen Exp Percent: 100.000%)		(66.00)
30/06/2018	330	Telstra Corporation. (776/001) - Non Tax Revn		(1,226.40)
30/06/2018	375/999	Investment Expenses (Inv Exp Percent: 100.000%)		(738.96)
30/06/2018	413/001	Anastasi, Wayne		(44,991.50)
30/06/2018		Exempt Pension Income		2,602.00
<b>Total Amount</b>				<b>(45,960.86)</b>
<b>Calculation of Exempt Pension Income</b>				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2018	239/001	Telstra Corporation.	100.000	276.35
30/06/2018	250/004	WESTPAC DIY Super Savings	100.000	2,325.69
<b>Total Unsegregated Amount</b>				<b>2,602.04</b>
<b>Total Exempt Pension Income</b>				<b>2,602.00</b>
<u>Pension Member Non Deductible Expenses</u>				

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30/06/2018	375/999	Investment Expenses (Inv Exp Percent: 100.000%)		(738.96)
		<b>Total Amount</b>		<b>(2,345.00)</b>

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

01/07/2017	30/06/2018	<b>Non-Deductible General Expense Percentage (Manual)</b>	<b>100.000%</b>
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Investment Expense Calculation

01/07/2017	30/06/2018	<b>Non-Deductible Investment Expense Percentage (Manual)</b>	<b>100.000%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(46,219.82)
Less Permanent Differences	(45,960.86)
<b>Taxable income for period</b>	<b>(259.00)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>176.10</b>

The fund has incurred a taxable loss therefore no income tax is payable  
The fund has included an amount of \$0.00 tax losses in the Deferred Tax  
Income Tax Expense of \$82.90 consists wholly of refundable imputed and TFN credits

**Profit/(Loss) and Tax Allocations to Members**

The first amount column shows the actual value of the transaction  
and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2018	501	Anastasi, Wayne - Unres Non Pres	212,065.70
		<b>Total Amount</b>	<b>212,065.70</b>

Profit/(Loss) Available for Allocation to Members

30/06/2018	Profit/(Loss) for period before allocations	(46,219.82)
30/06/2018	Pensions paid	44,991.50

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<b>Total Amount</b>				<b>(1,228.32)</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
<b>Total Amount</b>				<b>0.00</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surcharge)</b>				<b>(46,219.82)</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>(46,219.82)</b>
<b>Total member opening balance</b>				<b>212,065.70</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>(21.80)</b>
<b>Anastasi, Wayne</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2017		Opening balance - Unres Non Pres	212,065.70	212,065.70
01/07/2017	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(40,054.84)	(40,054.84)
01/07/2017	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	357.84	357.84
01/07/2017	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	39,697.00	39,697.00
30/06/2018	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(44,991.50)	
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>212,065.70</b>
30/06/2018	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(1,228.32)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>165,845.88</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2018		Gross Interest		2,326.00
30/06/2018		Dividends		276.00
<b>Total Amount</b>				<b>2,602.00</b>

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**MCS Reconciliation**