

WDA SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2019**

Created by BRAD on Wednesday 11 March, 2020 @ 07:47:45

| Date | Code | Description | Market Value, Ledger Amount or Percentage | Create Entries Amount |
|---|---------|--|---|--------------------------|
| Asset revaluation amounts | | | | |
| 30/06/2019 | 776/001 | Telstra Corporation. (Market Value Date: 30/06/2019, Code: TLS) | 3.85 | 897.90 |
| Total Amount | | | | 897.90 |
| Calculation of permanent difference on revaluation | | | | |
| 30/06/2019 | 776/001 | Telstra Corporation. - No CGT asset | | |
| 30/06/2019 | 776/001 | - Market Value | 2,810.50 | |
| 30/06/2019 | 776/001 | - Less Carrying Value | 1,912.60 | |
| 30/06/2019 | 776/001 | - Permanent Difference | | 897.90 |
| 30/06/2019 | 776/002 | Computershare - No CGT asset | | |
| 30/06/2019 | 776/002 | - Market Value | 0.00 | |
| 30/06/2019 | 776/002 | - Less Carrying Value | 0.00 | |
| 30/06/2019 | 776/003 | Woodside Petroleum - No CGT asset | | |
| 30/06/2019 | 776/003 | - Market Value | 0.00 | |
| 30/06/2019 | 776/003 | - Less Carrying Value | 0.00 | |
| Total Amount | | | | 897.90 |
| Calculation of tax entries | | | | |
| Calculation of permanent differences | | | | |
| 30/06/2019 | 247 | Telstra Corporation. (776/001) - Non Tax Revn | | 897.90 |
| 30/06/2019 | 301 | Accountancy Fees (Gen Exp Percent: 100.000%) | | (1,320.00) |
| 30/06/2019 | 307 | Auditor's Remuneration (Gen Exp Percent: 100.000%) | | (880.00) |
| 30/06/2019 | 309 | Bank Charges (Inv Exp Percent: 100.000%) | | (132.00) |
| 30/06/2019 | 375/999 | Investment Expenses (Inv Exp Percent: 100.000%) | | (738.96) |
| 01/07/2018 | 413/001 | Anastasi, Wayne | | (49,461.48) |
| 30/06/2019 | | Exempt Pension Income | | 1,524.00 |
| Total Amount | | | | (50,110.54) |
| Calculation of Exempt Pension Income | | | | |
| <u>Segregated Assets Method</u> | | | | |
| <u>Unsegregated Assets Method</u> | | | | |
| 30/06/2019 | 239/001 | Telstra Corporation. | 100.000 | 198.14 |
| 30/06/2019 | 250/004 | WESTPAC DIY Super Savings | 100.000 | 1,325.48 |
| Total Unsegregated Amount | | | | 1,523.62 |
| Total Exempt Pension Income | | | | 1,524.00 |
| <u>Pension Member Non Deductible Expenses</u> | | | | |

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| 30/06/2019 | 309 | Bank Charges (Inv Exp Percent: 100.000%) | | (132.00) |
| 30/06/2019 | 375/999 | Investment Expenses (Inv Exp Percent: 100.000%) | | (738.96) |
| | | Total Amount | | (3,071.00) |

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

| | | | |
|------------|------------|--|-----------------|
| 01/07/2018 | 30/06/2019 | Non-Deductible General Expense Percentage (Actuarial %) | 100.000% |
|------------|------------|--|-----------------|

Investment Expense Calculation

| | | | |
|------------|------------|---|-----------------|
| 01/07/2018 | 30/06/2019 | Non-Deductible Investment Expense Percentage (Actuarial %) | 100.000% |
|------------|------------|---|-----------------|

Entry Summary

| | |
|---------------------------------------|-----------------|
| Fund Tax Rate (Percentage) | 15.00 |
| Total profit for period | (50,369.92) |
| Less Permanent Differences | (50,110.54) |
| Taxable income for period | (260.00) |
| Add Supervisory levy | 259.00 |
| Total Amount Due or Refundable | 199.56 |

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 \$59.44 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

| | | | |
|------------|-----|----------------------------------|-------------------|
| 30/06/2019 | 501 | Anastasi, Wayne - Unres Non Pres | 116,384.40 |
| | | Total Amount | 116,384.40 |

Profit/(Loss) Available for Allocation to Members

| | | |
|------------|---|-------------|
| 30/06/2019 | Profit/(Loss) for period before allocations | (50,369.92) |
| 30/06/2019 | Pensions paid | 49,461.48 |

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| Total Amount | | | | (908.44) |
| <u>Income Tax Expense Available for Allocation to Members</u> | | | | |
| Total Amount | | | | 0.00 |
| Fund Rate or Return Calculation | | | | |
| Total profit for period (excluding Super Surcharge) | | | | (50,369.92) |
| Less amounts excluded from fund rate calculation: | | | | |
| Total exclusion | | | | |
| Profit after exclusion | | | | (50,369.92) |
| Total member opening balance | | | | 165,845.88 |
| Fund Rate (Profit after exclusion/Total member opening balance) | | | | (30.37) |
| Anastasi, Wayne | | | | |
| Unrestricted Non Preserved | | | | |
| <u>Members Balance</u> | | | | |
| 01/07/2018 | | Opening balance - Unres Non Pres | 165,845.88 | 165,845.88 |
| 01/07/2018 | 501/001 | Opening Balance - Preserved/Taxable | 21,645.87 | 21,645.87 |
| 01/07/2018 | 501/001 | Opening Balance - Preserved/Taxable | (165,845.88) | (165,845.88) |
| 01/07/2018 | 501/002 | Opening Balance - Preserved/Tax Free | (15,160.55) | (15,160.55) |
| 01/07/2018 | 501/003 | Opening Balance - Unrestricted Non Preserved/Taxable | (43,497.47) | (43,497.47) |
| 01/07/2018 | 501/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | 46,219.82 | 46,219.82 |
| 01/07/2018 | 501/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | 165,845.88 | 165,845.88 |
| 01/07/2018 | 501/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | (46,219.82) | (46,219.82) |
| 01/07/2018 | 501/006 | Opening Balance - Restricted Non Preserved/Tax Free | (9,207.67) | (9,207.67) |
| 01/07/2018 | 501/034 | Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free | 1,228.32 | 1,228.32 |
| 01/07/2018 | 501/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free | (49,461.48) | (49,461.48) |
| 01/07/2018 | 501/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free | 44,991.50 | 44,991.50 |
| Total Amount - Unres Non Pres (Weighted) | | | | 116,384.40 |
| 30/06/2019 | 501/034 | Members share of profit/(loss) - Unres Non | (908.44) | |

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| Date | Code | Description | Market Value, Ledger Amount or Percentage | Create Entries Amount |
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| | | Pres/Tax Free | | |
| | | Closing Balance - Unrestricted Non Pres | 115,475.96 | |

BAS Instalment Income Reconciliation (Label T1)

| | | | | |
|------------|--|---------------------|--|-----------------|
| 30/06/2019 | | Gross Interest | | 1,325.00 |
| 30/06/2019 | | Dividends | | 198.00 |
| | | Total Amount | | 1,523.00 |

MCS Reconciliation