

ESTHER RUBERL SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2019**

Created by SUPERVISOR on Tuesday 10 September, 2019 @ 09:01:31

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2019	772/001	Suite 2, 25 Redwood Drive Dingley Village (Market Value Date: 30/06/2019, Code: SUITE2)	690,000.00	50,000.00
30/06/2019	772/002	Unit 3, 1 Bleazby Street Bentleigh (Market Value Date: 30/06/2019, Code: UNIT3)	770,000.00	120,000.00
30/06/2019	776/001	ANZ Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: ANZ)	28.21	(193.50)
30/06/2019	776/002	BHP Bhp Billiton Limited - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: BHP)	41.16	26,462.50
30/06/2019	776/003	CSL Csl Limited - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: CSL)	215.00	16,785.00
30/06/2019	776/004	CBA Commonwealth Bank of Australia. - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: CBA)	82.78	25,270.50
30/06/2019	776/005	NAB National Australia Bank Limited - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: NAB)	26.72	(4,243.50)
30/06/2019	776/006	RHC Ramsay Health Care Limited - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: RHC)	72.24	24,194.50
30/06/2019	776/007	REG Regis Healthcare Limited - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: REG)	2.63	(3,087.50)
30/06/2019	776/008	TLS Telstra Corporation Limited. - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: TLS)	3.85	55,350.00
30/06/2019	776/009	WES Wesfarmers Limited - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: WES)	36.16	11,315.00
30/06/2019	776/010	WBC Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: WBC)	28.36	(5,546.00)
30/06/2019	776/011	WPL Woodside Petroleum Limited - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: WPL)	36.36	630.00
30/06/2019	776/012	WOW Woolworths Group Limited - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: WOW)	33.23	7,994.50
30/06/2019	776/013	IVC Invocare Limited - Ordinary Fully Paid (Market Value Date: 28/06/2019, Code: IVC)	15.99	8,887.50
30/06/2019	782/001	SYD Sydney Airport - Fully Paid Stapled Securities Us Prohibited (Market Value Date: 28/06/2019, Code: SYD)	8.04	18,920.00
30/06/2019	782/002	TCL Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (Market Value Date: 28/06/2019, Code: TCL)	14.74	48,648.39
30/06/2019	782/003	SGP Stockland - Fully Paid Ordinary/Units Stapled Securities (Market Value Date: 28/06/2019, Code: SGP)	4.17	15,408.95
30/06/2019	782/004	IOO Ishares Global 100 Etf - Exchange Traded Fund Units Fully Paid (Market Value Date: 28/06/2019, Code: IOO)	70.32	12,871.00
		Total Amount		429,667.34

GST Amounts

03/10/2018	301	Accountancy Fees (1)		150.00
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06/09/2018	302	Administration Costs (1)		14.00
03/12/2018	302	Administration Costs (1)		14.73
06/03/2019	302	Administration Costs (1)		43.45
03/10/2018	307	Auditor's Remuneration (1)		40.00
		Total Amount		262.18

Calculation of tax entries**Calculation of timing differences**

30/06/2019	238/002	TCL Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled		4,798.92
30/06/2019	238/003	SGP Stockland - Fully Paid Ordinary/Units Stapled Securities		943.24
30/06/2019	247	NAB National Australia Bank Limited - Ordinary Fully Paid (776/005)		
30/06/2019	247	- Revaluation	(4,243.50)	
30/06/2019	247	- Timing Difference		(4,243.50)
30/06/2019	247	CBA Commonwealth Bank of Australia. - Ordinary Fully Paid (776/004)		
30/06/2019	247	- Revaluation	25,270.50	
30/06/2019	247	- Timing Difference		25,270.50
30/06/2019	247	CSL Csl Limited - Ordinary Fully Paid (776/003)		
30/06/2019	247	- Revaluation	16,785.00	
30/06/2019	247	- Timing Difference		16,785.00
30/06/2019	247	BHP Bhp Billiton Limited - Ordinary Fully Paid (776/002)		
30/06/2019	247	- Revaluation	26,462.50	
30/06/2019	247	- Timing Difference		26,462.50
30/06/2019	247	ANZ Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (776/001)		
30/06/2019	247	- Revaluation	(193.50)	
30/06/2019	247	- Timing Difference		(193.50)
30/06/2019	247	Unit 3, 1 Bleazby Street Bentleigh (772/002)		
30/06/2019	247	- Revaluation	120,000.00	
30/06/2019	247	- Timing Difference		120,000.00
30/06/2019	247	Suite 2, 25 Redwood Drive Dingley Village (772/001)		
30/06/2019	247	- Revaluation	50,000.00	
30/06/2019	247	- Timing Difference		50,000.00
30/06/2019	247	WES Wesfarmers Limited - Ordinary Fully Paid (776/009)		
30/06/2019	247	- Revaluation	11,315.00	
30/06/2019	247	- Timing Difference		11,315.00
30/06/2019	247	REG Regis Healthcare Limited - Ordinary Fully Paid (776/007)		
30/06/2019	247	- Revaluation	(3,087.50)	
30/06/2019	247	- Timing Difference		(3,087.50)
30/06/2019	247	TLS Telstra Corporation Limited. - Ordinary Fully Paid (776/008)		
30/06/2019	247	- Revaluation	55,350.00	
30/06/2019	247	- Timing Difference		55,350.00

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30/06/2019	247	IOO Ishares Global 100 Etf - Exchange Traded Fund Units Fully Paid (782/004)		
30/06/2019	247	- Revaluation	12,871.00	
30/06/2019	247	- Timing Difference		12,871.00
30/06/2019	247	SYD Sydney Airport - Fully Paid Stapled Securities Us Prohibited (782/001)		
30/06/2019	247	- Revaluation	18,920.00	
30/06/2019	247	- Timing Difference		18,920.00
30/06/2019	247	WOW Woolworths Group Limited - Ordinary Fully Paid (776/012)		
30/06/2019	247	- Revaluation	7,994.50	
30/06/2019	247	- Timing Difference		7,994.50
30/06/2019	247	IVC Invocare Limited - Ordinary Fully Paid (776/013)		
30/06/2019	247	- Revaluation	8,887.50	
30/06/2019	247	- Timing Difference		8,887.50
30/06/2019	247	TCL Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (782/002)		
30/06/2019	247	- Revaluation	48,648.39	
30/06/2019	247	- Timing Difference		48,648.39
30/06/2019	247	SGP Stockland - Fully Paid Ordinary/Units Stapled Securities (782/003)		
30/06/2019	247	- Revaluation	15,408.95	
30/06/2019	247	- Timing Difference		15,408.95
30/06/2019	247	WPL Woodside Petroleum Limited - Ordinary Fully Paid (776/011)		
30/06/2019	247	- Revaluation	630.00	
30/06/2019	247	- Timing Difference		630.00
30/06/2019	247	WBC Westpac Banking Corporation - Ordinary Fully Paid (776/010)		
30/06/2019	247	- Revaluation	(5,546.00)	
30/06/2019	247	- Timing Difference		(5,546.00)
30/06/2019	247	RHC Ramsay Health Care Limited - Ordinary Fully Paid (776/006)		
30/06/2019	247	- Revaluation	24,194.50	
30/06/2019	247	- Timing Difference		24,194.50
		Total Amount		435,409.50
Calculation of permanent differences				
30/06/2019		Capital Gains Discount		318.00
30/06/2019	485	Foreign credits		(301.36)
30/06/2019	485	Imputed credits		(36,482.65)
		Total Amount		(36,466.01)

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Non-Deductible General Expense Percentage (Manual)		0.000%
<u>Investment Expense Calculation</u>				
		Non-Deductible Investment Expense Percentage (Manual)		0.000%
Calculation of Net Capital Gains				
<u>Discounted Gains</u>				
30/06/2019	238/003	SGP Stockland - Fully Paid Ordinary/Units Stapled Securities (Discounted method)	953.68	953.68
		Total Amount - Discounted Gains		954.00
<u>Applying Capital Losses and CG Discount to Capital Gains</u>				
		Capital Gains Discount		(318.00)
		Net Capital Gain (Label A)		636.00
<u>Exempt Capital Gains Calculation</u>				
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		623,210.38
		Less Permanent Differences		(36,466.01)
		Less Timing Differences		435,409.50
		Taxable income for period		224,268.00
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		98,951.63
		Add/(Less) Deferred Tax change		(65,311.43)
		Total Income Tax Payable (Taxable Income @ taxrate)		33,640.20
		Total Income Tax Payable		33,640.20
		Less Total Imputed Credits Used		36,482.65
		Less Total Foreign Credits Used		301.36
		Income Tax Payable		(3,143.81)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(2,884.81)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		98,951.63
		Less credits treated as permanent differences		
		- Imputed Credits		36,482.65
		- Foreign Credits		301.36
		Income Tax Expense		62,167.62
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				
<u>Members Weighted Amounts</u>				
30/06/2019	501	Ruberl, Esther - Preserved		1,756,684.31
30/06/2019	501	Ruberl, Esther - Unres Non Pres		270,809.00
30/06/2019	502	Moffatt, Ian - Preserved		1,135,922.65
30/06/2019	502	Moffatt, Ian - Unres Non Pres		23,017.00
		Total Amount		3,186,432.96
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2019		Imputed credits treated as a permanent difference		36,482.65
30/06/2019		Foreign credits treated as a permanent difference		301.36
30/06/2019		Profit/(Loss) for period before allocations		623,210.38
30/06/2019		Contributions		(25,000.00)
		Total Amount		634,994.39
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2019		Income Tax Expense for period before allocations		98,951.63
30/06/2019		Contributions tax		(3,750.00)
		Total Amount		95,201.63
Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharge)		623,210.38
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		623,210.38
		Total member opening balance		3,172,600.09

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Fund Rate (Profit after exclusion/Total member opening balance)				19.64
Ruberl, Esther Preserved				
<u>Members Balance</u>				
01/07/2018		Opening balance - Preserved	1,756,684.31	1,756,684.31
01/07/2018	501/001	Opening Balance - Preserved/Taxable	52,625.31	52,625.31
01/07/2018	501/031	Share of Profit/(Loss) - Preserved/Taxable	(61,824.57)	(61,824.57)
01/07/2018	501/053	Income Tax - Preserved/Taxable	9,199.26	9,199.26
Total Amount - Preserved (Weighted)				1,756,684.31
<u>Member Allocations</u>				
30/06/2019	501/031	Members share of profit/(loss) - Preserved/Taxable	350,073.17	
30/06/2019	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(52,484.77)	
30/06/2019	501/031	Members share of profit/(loss) - Preserved/Taxable	53,966.99	
30/06/2019	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(8,091.01)	
Closing Balance - Preserved			2,100,148.69	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2018		Opening balance - Unres Non Pres	270,809.00	270,809.00
Total Amount - Unres Non Pres (Weighted)				270,809.00
Closing Balance - Unrestricted Non Pres			270,809.00	
Moffatt, Ian Preserved				
<u>Members Balance</u>				
01/07/2018		Opening balance - Preserved	1,122,089.78	1,122,089.78
01/07/2018	502/001	Opening Balance - Preserved/Taxable	50,934.44	50,934.44
01/07/2018	502/016	Member/Personal Contributions - Preserved	(25,000.00)	(25,000.00)
19/11/2018	502/016	Member/Personal Contributions - Preserved	10,000.00	6,109.59
19/11/2018	502/016	Member/Personal Contributions - Preserved	10,000.00	6,109.59
07/09/2018	502/016	Member/Personal Contributions - Preserved	5,000.00	4,054.79
01/07/2018	502/031	Share of Profit/(Loss) - Preserved/Taxable	(34,873.48)	(34,873.48)
01/07/2018	502/051	Contributions Tax - Preserved	3,750.00	3,750.00
19/11/2018	502/051	Contributions Tax - Preserved	(1,500.00)	(916.44)
07/09/2018	502/051	Contributions Tax - Preserved	(750.00)	(608.22)
19/11/2018	502/051	Contributions Tax - Preserved	(1,500.00)	(916.44)
01/07/2018	502/053	Income Tax - Preserved/Taxable	5,189.04	5,189.04

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Total Amount - Preserved (Weighted)				1,135,922.65
Member Allocations				
30/06/2019	502/031	Members share of profit/(loss) - Preserved/Taxable	226,367.39	
30/06/2019	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(33,938.17)	
30/06/2019	502/031	Members share of profit/(loss) - Preserved/Taxable	4,586.84	
30/06/2019	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(687.68)	
Closing Balance - Preserved			1,339,668.16	
Unrestricted Non Preserved				
Members Balance				
01/07/2018		Opening balance - Unres Non Pres	23,017.00	23,017.00
Total Amount - Unres Non Pres (Weighted)				23,017.00
Closing Balance - Unrestricted Non Pres			23,017.00	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2019		Capital Gains		636.00
30/06/2019		Gross Rent		77,435.00
30/06/2019		Gross Interest		2,340.00
30/06/2019		Dividends		122,732.00
30/06/2019		Gross Foreign Income		2,327.00
30/06/2019		Member Contributions		25,000.00
30/06/2019		Trust Distributions		16,409.00
Total Amount				246,879.00
MCS Reconciliation				
Moffatt, Ian				
Personal Contributed amount				
19/11/2018	502/016	Member/Personal Contributions - Preserved		10,000.00
19/11/2018	502/016	Member/Personal Contributions - Preserved		10,000.00
07/09/2018	502/016	Member/Personal Contributions - Preserved		5,000.00
Total Amount				25,000.00
All Contributions received for the current year				25,000.00
Closing Account Balance				(1,362,685.00)