

ELAND SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2018**

Created by JAMES on Wednesday 25 December, 2019 @ 18:28:08

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2018	747/001	Vanguard Aus Shares Index Etf (Market Value Date: 30/06/2018, Code: VIASF)	2.03	(89.37)
30/06/2018	747/002	Vanguard Aus High Yield Index Fund Etf (Market Value Date: 30/06/2018, Code: VHYASF)	1.21	(48.68)
30/06/2018	747/003	Vanguard Lifestrategy Balanced Fund (Market Value Date: 30/06/2018, Code: VANGLS)	1.39	(25.87)
30/06/2018	772/001	2/7 Leonard Crescent, Brendale (Market Value Date: 30/06/2018, Code: LEONARD2-7)	825,000.00	176,543.86
		Total Amount		176,379.94
Calculation of permanent difference on revaluation				
30/06/2018	747/001	Vanguard Aus Shares Index Etf - No CGT asset		
30/06/2018	747/001	- Market Value	23,560.63	
30/06/2018	747/001	- Less Carrying Value	23,650.00	
30/06/2018	747/001	- Permanent Difference		(89.37)
30/06/2018	747/002	Vanguard Aus High Yield Index Fund Etf - No CGT asset		
30/06/2018	747/002	- Market Value	10,470.93	
30/06/2018	747/002	- Less Carrying Value	10,519.61	
30/06/2018	747/002	- Permanent Difference		(48.68)
30/06/2018	747/003	Vanguard Lifestrategy Balanced Fund - No CGT asset		
30/06/2018	747/003	- Market Value	12,648.33	
30/06/2018	747/003	- Less Carrying Value	12,674.20	
30/06/2018	747/003	- Permanent Difference		(25.87)
30/06/2018	772/001	2/7 Leonard Crescent, Brendale - No CGT asset		
30/06/2018	772/001	- Market Value	825,000.00	
30/06/2018	772/001	- Less Carrying Value	648,456.14	
30/06/2018	772/001	- Permanent Difference		176,543.86
30/06/2018	776/002	Telstra Corporation Ltd - No CGT asset		
30/06/2018	776/002	- Market Value	0.00	
30/06/2018	776/002	- Less Carrying Value	0.00	
		Total Amount		176,379.94
GST Amounts				
13/07/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(103.83)
02/08/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(103.83)
02/08/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(323.82)
01/09/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(118.20)
01/09/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(323.82)
07/09/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(1,063.80)
11/09/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(103.83)
29/09/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(323.82)
11/10/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(103.83)
30/10/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(323.82)
02/11/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(103.83)

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29/11/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(323.82)
16/12/2017	280/001	2/7 Leonard Crescent, Brendale (1)		(103.83)
02/01/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(323.82)
13/01/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(103.83)
24/01/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(56.50)
31/01/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(331.00)
12/02/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(106.33)
27/02/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(331.00)
07/03/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(106.33)
29/03/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(331.00)
05/04/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(106.33)
30/04/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(331.00)
10/05/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(106.33)
30/05/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(331.00)
11/06/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(106.33)
13/06/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(3,000.00)
30/06/2018	280/001	2/7 Leonard Crescent, Brendale (1)		(1,000.00)
17/11/2017	301	Accountancy Fees (2)		112.50
Total Amount				(9,982.38)

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

30/06/2018	238/001	Vanguard Aus Shares Index Etf	438.29
30/06/2018	238/002	Vanguard Aus High Yield Index Fund Etf	80.06
30/06/2018	238/003	Vanguard Lifestrategy Balanced Fund	225.38
Total Amount			743.73

Calculation of permanent differences

30/06/2018	247	2/7 Leonard Crescent, Brendale (772/001) - Non Tax Revn	176,543.86
30/06/2018	247	Vanguard Lifestrategy Balanced Fund (747/003) - Non Tax Revn	(25.87)
30/06/2018	247	Vanguard Aus High Yield Index Fund Etf (747/002) - Non Tax Revn	(48.68)
30/06/2018	247	Vanguard Aus Shares Index Etf (747/001) - Non Tax Revn	(89.37)
30/06/2018		Capital Gains Discount	165.00
Total Amount			176,544.94

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

Non-Deductible General Expense Percentage (Manual)	0.000%
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Investment Expense Calculation

Non-Deductible Investment Expense Percentage (Manual) 0.000%

Calculation of Net Capital GainsDiscounted Gains

30/06/2018	238/001	Vanguard Aus Shares Index Etf (Discounted method)	364.86	364.86
30/06/2018	238/002	Vanguard Aus High Yield Index Fund Etf (Discounted method)	130.54	130.54
Total Amount - Discounted Gains				495.00

30/06/2018	238/001	Vanguard Aus Shares Index Etf (Other method)	0.06	0.06
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Applying Capital Losses and CG Discount to Capital Gains

		Capital Gains Discount		(165.00)
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Net Capital Gain (Label A) 330.00

Exempt Capital Gains Calculation**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	387,913.20
Less Permanent Differences	176,544.94
Less Timing Differences	743.73
Taxable income for period	210,626.00
Income Tax Expense (Taxable Income @ taxrate)	31,593.90
Total Income Tax Payable (Taxable Income @ taxrate)	31,593.90
Total Income Tax Payable	31,593.90
Less Total Imputed Credits Used	162.66
Less Total Foreign Credits Used	6.41
Less Total Instalments paid	19,005.00
Income Tax Payable	12,419.83
Add Supervisory levy	259.00
Total Amount Due or Refundable	12,678.83

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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	Eland, Baiden - Preserved		686,688.98
30/06/2018	501	Eland, Baiden - Unres Non Pres		26,896.70
30/06/2018	502	Eland, Diana - Preserved		190,665.55
30/06/2018	502	Eland, Diana - Unres Non Pres		215,571.79
Total Amount				1,119,823.02

Profit/(Loss) Available for Allocation to Members

30/06/2018		Profit/(Loss) for period before allocations		387,913.20
30/06/2018		Contributions		(98,641.95)
Total Amount				289,271.25

Income Tax Expense Available for Allocation to Members

30/06/2018		Income Tax Expense for period before allocations		31,593.90
30/06/2018		Contributions tax		(14,796.29)
Total Amount				16,797.61

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)		387,913.20
Less amounts excluded from fund rate calculation:		
242/001 Eland, Baiden	25,000.00	
242/001 Eland, Baiden	10,000.00	
242/001 Eland, Baiden	5,000.00	
242/001 Eland, Baiden	5,000.00	
242/001 Eland, Baiden	5,000.00	
242/002 Eland, Diana	24,000.00	
242/002 Eland, Diana	15,000.00	
242/002 Eland, Diana	68.71	
242/002 Eland, Diana	96.41	
242/002 Eland, Diana	5,000.00	
242/002 Eland, Diana	281.16	
242/002 Eland, Diana	4,000.00	
242/002 Eland, Diana	125.69	
242/002 Eland, Diana	69.98	
Total exclusion		(98,641.95)
Profit after exclusion		289,271.25

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total member opening balance				1,090,651.37
Fund Rate (Profit after exclusion/Total member opening balance)				26.52
Eland, Baiden Preserved				
<u>Members Balance</u>				
01/07/2017		Opening balance - Preserved	673,484.87	673,484.87
01/07/2017	501/001	Opening Balance - Preserved/Taxable	58,644.43	58,644.43
01/07/2017	501/011	Employer Contributions - Concessional	(20,000.00)	(20,000.00)
09/01/2018	501/011	Employer Contributions - Concessional	5,000.00	2,356.16
02/03/2018	501/011	Employer Contributions - Concessional	5,000.00	1,643.84
02/03/2018	501/011	Employer Contributions - Concessional	5,000.00	1,643.84
04/07/2017	501/011	Employer Contributions - Concessional	10,000.00	9,890.41
01/07/2017	501/031	Share of Profit/(Loss) - Preserved/Taxable	(48,993.59)	(48,993.59)
01/07/2017	501/051	Contributions Tax - Preserved	3,000.00	3,000.00
04/07/2017	501/051	Contributions Tax - Preserved	(1,500.00)	(1,483.56)
09/01/2018	501/051	Contributions Tax - Preserved	(750.00)	(353.42)
02/03/2018	501/051	Contributions Tax - Preserved	(750.00)	(246.58)
02/03/2018	501/051	Contributions Tax - Preserved	(750.00)	(246.58)
01/07/2017	501/053	Income Tax - Preserved/Taxable	7,349.16	7,349.16
Total Amount - Preserved (Weighted)				686,688.98
<u>Member Allocations</u>				
30/06/2018	501/031	Members share of profit/(loss) - Preserved/Taxable	177,384.62	
30/06/2018	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(10,300.50)	
30/06/2018	501/031	Members share of profit/(loss) - Preserved/Taxable	6,947.92	
30/06/2018	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(403.46)	
Closing Balance - Preserved			868,363.45	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2017		Opening balance - Unres Non Pres	26,896.70	26,896.70
Total Amount - Unres Non Pres (Weighted)				26,896.70
Closing Balance - Unrestricted Non Pres			26,896.70	
Eland, Diana Preserved				
<u>Members Balance</u>				
01/07/2017		Opening balance - Preserved	174,698.01	174,698.01

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01/07/2017	502/001	Opening Balance - Preserved/Taxable	44,920.06	44,920.06
01/07/2017	502/011	Employer Contributions - Concessional	(25,083.54)	(25,083.54)
06/07/2017	502/011	Employer Contributions - Concessional	68.71	67.58
04/07/2017	502/011	Employer Contributions - Concessional	15,000.00	14,835.62
24/10/2017	502/011	Employer Contributions - Concessional	96.41	65.77
09/01/2018	502/011	Employer Contributions - Concessional	5,000.00	2,356.16
25/01/2018	502/011	Employer Contributions - Concessional	281.16	120.17
02/03/2018	502/011	Employer Contributions - Concessional	4,000.00	1,315.07
23/04/2018	502/011	Employer Contributions - Concessional	125.69	23.42
22/06/2018	502/011	Employer Contributions - Concessional	69.98	1.53
01/07/2017	502/031	Share of Profit/(Loss) - Preserved/Taxable	(27,763.66)	(27,763.66)
01/07/2017	502/051	Contributions Tax - Preserved	3,762.53	3,762.53
04/07/2017	502/051	Contributions Tax - Preserved	(2,250.00)	(2,225.34)
06/07/2017	502/051	Contributions Tax - Preserved	(10.31)	(10.14)
24/10/2017	502/051	Contributions Tax - Preserved	(14.46)	(9.86)
22/06/2018	502/051	Contributions Tax - Preserved	(10.50)	(0.23)
09/01/2018	502/051	Contributions Tax - Preserved	(750.00)	(353.42)
25/01/2018	502/051	Contributions Tax - Preserved	(42.17)	(18.02)
02/03/2018	502/051	Contributions Tax - Preserved	(600.00)	(197.26)
23/04/2018	502/051	Contributions Tax - Preserved	(18.85)	(3.51)
01/07/2017	502/053	Income Tax - Preserved/Taxable	4,164.61	4,164.61
Total Amount - Preserved (Weighted)				190,665.55
Member Allocations				
30/06/2018	502/031	Members share of profit/(loss) - Preserved/Taxable	49,252.48	
30/06/2018	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2,860.03)	
30/06/2018	502/031	Members share of profit/(loss) - Preserved/Taxable	55,686.23	
30/06/2018	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(3,233.63)	
Closing Balance - Preserved			294,488.72	
Unrestricted Non Preserved				
Members Balance				
01/07/2017		Opening balance - Unres Non Pres	215,571.79	215,571.79
Total Amount - Unres Non Pres (Weighted)				215,571.79
Closing Balance - Unrestricted Non Pres			215,571.79	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2018		Capital Gains		330.00
30/06/2018		Gross Rent		100,949.00
30/06/2018		Gross Interest		12,186.00
30/06/2018		Gross Foreign Income		14.00
30/06/2018		Employer Contributions		98,642.00

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30/06/2018		Trust Distributions		631.00
		Total Amount		212,752.00

MCS Reconciliation
Eland, Baiden

Employer Contributed amount

09/01/2018	501/011	Employer Contributions - Concessional		5,000.00
02/03/2018	501/011	Employer Contributions - Concessional		5,000.00
02/03/2018	501/011	Employer Contributions - Concessional		5,000.00
04/07/2017	501/011	Employer Contributions - Concessional		10,000.00
		Total Amount		50,000.00
		All Contributions received for the current year		50,000.00
		Closing Account Balance		(916,511.00)

Eland, Diana

Employer Contributed amount

06/07/2017	502/011	Employer Contributions - Concessional		68.71
04/07/2017	502/011	Employer Contributions - Concessional		15,000.00
24/10/2017	502/011	Employer Contributions - Concessional		96.41
09/01/2018	502/011	Employer Contributions - Concessional		5,000.00
25/01/2018	502/011	Employer Contributions - Concessional		281.16
02/03/2018	502/011	Employer Contributions - Concessional		4,000.00
23/04/2018	502/011	Employer Contributions - Concessional		125.69
22/06/2018	502/011	Employer Contributions - Concessional		69.98
		Total Amount		48,641.95
		All Contributions received for the current year		48,641.95
		Closing Account Balance		(530,461.00)