
Financial statements and reports for the year ended
30 June 2017

The Evans Superannuation Fund

The Evans Superannuation Fund

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The Evans Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
Assets			
Investments			
Water Scheme & Dam Works (Murrays Bridge)	2		
Water Scheme & Dam Works (Murrays Bridge)		17,500.00	0.00
Real Estate Properties (Australian - Residential)	3		
Capital Works Write Off		(15,248.00)	(11,720.00)
Murrays Bridge		787,500.00	787,500.00
Total Investments		<u>789,752.00</u>	<u>775,780.00</u>
Other Assets			
Bank Accounts	4		
Commonwealth Bank Direct Investment Account		23,294.29	13,351.24
Macquarie Cash Management Account		508.97	506.62
Sundry Debtors		721.95	22.68
GST Refundable		1,257.97	0.00
Income Tax Refundable		0.00	669.90
Total Other Assets		<u>25,783.18</u>	<u>14,550.44</u>
Total Assets		<u>815,535.18</u>	<u>790,330.44</u>
Less:			
Liabilities			
GST Payable		0.00	437.68
Income Tax Payable		2,840.85	0.00
Sundry Creditors		1,246.82	859.82
Total Liabilities		<u>4,087.67</u>	<u>1,297.50</u>
Net assets available to pay benefits		<u>811,447.51</u>	<u>789,032.94</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	5, 6		
Evans, Roger Ernest - Accumulation		811,447.51	789,032.94
Total Liability for accrued benefits allocated to members' accounts		<u>811,447.51</u>	<u>789,032.94</u>

The Evans Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2017

	2017	2016
	\$	\$
Income		
Interest Received		
ATO	0.00	22.68
Commonwealth Bank Direct Investment Account	152.96	0.55
Macquarie Cash Management Account	7.35	10.00
	<u>160.31</u>	<u>33.23</u>
Property Income		
Murrays Bridge	13,200.00	6,000.00
	<u>13,200.00</u>	<u>6,000.00</u>
Contribution Income		
Employer Contributions - Concessional		
Roger Ernest Evans	24,912.21	9,071.58
	<u>24,912.21</u>	<u>9,071.58</u>
Personal Contributions - Non Concessional		
Roger Ernest Evans	2,792.00	0.00
	<u>2,792.00</u>	<u>0.00</u>
Other Contributions		
Roger Ernest Evans	311.05	0.00
	<u>311.05</u>	<u>0.00</u>
Total Income	<u>41,375.57</u>	<u>15,104.81</u>
Expenses		
Administration Costs	0.00	46.00
ASIC Fees	47.00	0.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	0.00	330.00
Bank Charges	20.00	2.50
Insurance	0.00	923.18
	<u>326.00</u>	<u>1,560.68</u>
Depreciation		
Depreciation - Capital Works Murray Bridge	3,528.00	3,558.00
	<u>3,528.00</u>	<u>3,558.00</u>
Investment Expenses		
Murrays Bridge	0.00	3,131.74
	<u>0.00</u>	<u>3,131.74</u>
Property Expenses - Council Rates		
Murrays Bridge	3,017.20	0.00
	<u>3,017.20</u>	<u>0.00</u>
Property Expenses - Insurance Premium		
Murrays Bridge	2,515.95	0.00
	<u>2,515.95</u>	<u>0.00</u>
Property Expenses - Repairs Maintenance		

The Evans Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2017

	2017	2016
	\$	\$
Murrays Bridge	6,166.00	0.00
	<u>6,166.00</u>	<u>0.00</u>
Investment Losses		
Unrealised Movements in Market Value		
Real Estate Properties (Australian - Residential)		
Capital Works Write Off	0.00	3,558.00
Casuarina Beach	0.00	(30,375.00)
Murrays Bridge	0.00	(37,500.00)
Wamuran	0.00	(212,518.48)
	<u>0.00</u>	<u>(276,835.48)</u>
Shares in Listed Companies (Australian)		
Australia & New Zealand Banking Group Limited	0.00	0.01
BHP Group Limited	0.00	0.01
National Australia Bank Limited	0.00	(0.01)
Telstra Corporation Limited.	0.00	(0.01)
Wesfarmers Limited	0.00	(0.01)
	<u>0.00</u>	<u>(0.01)</u>
Units in Unlisted Unit Trusts (Australian)		
Macquarie Cash Management Trust	0.00	(259,844.41)
	<u>0.00</u>	<u>(259,844.41)</u>
Changes in Market Values	<u>0.00</u>	<u>(536,679.90)</u>
Total Expenses	<u>15,553.15</u>	<u>(528,429.48)</u>
Benefits accrued as a result of operations before income tax	<u>25,822.42</u>	<u>543,534.29</u>
Income Tax Expense		
Income Tax Expense	3,407.85	1,028.10
Total Income Tax	<u>3,407.85</u>	<u>1,028.10</u>
Benefits accrued as a result of operations	<u>22,414.57</u>	<u>542,506.19</u>

The Evans Superannuation Fund

Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Commonwealth Bank Direct Investment Account		23,294.290000	23,294.29	23,294.29	23,294.29			2.81 %
Macquarie Cash Management Account		508.970000	508.97	508.97	508.97			0.06 %
			23,803.26		23,803.26		0.00 %	2.87 %
Real Estate Properties (Australian - Residential)								
MURRAYBRI Murrays Bridge D	1.00	787,500.000000	787,500.00	488,292.21	488,292.21	299,207.79	61.28 %	95.02 %
			787,500.00		488,292.21	299,207.79	61.28 %	95.02 %
Water Scheme & Dam Works (Murrays Bridge)								
Water Scheme & Dam Works (Murrays Bridge)		17,500.000000	17,500.00	17,500.00	17,500.00			2.11 %
			17,500.00		17,500.00		0.00 %	2.11 %
			828,803.26		529,595.47	299,207.79	56.50 %	100.00 %

The Evans Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
Cash/Bank Accounts								
Commonwealth Bank Direct Investment Account		23,294.290000	23,294.29	23,294.29	23,294.29			
Macquarie Cash Management Account		508.970000	508.97	508.97	508.97			
			23,803.26		23,803.26			
Real Estate Properties (Australian - Residential)								
EVANS_CAP Capital Works Write Off ITALWORKS WR	0.00	0.000000	0.00	0.00	0.00	0.00	(3,528.00)	0.00
MURRAYBRI Murrays Bridge D	1.00	787,500.000000	787,500.00	488,292.21	488,292.21	299,207.79	0.00	0.00
			787,500.00		488,292.21	299,207.79	(3,528.00)	0.00
Units in Unlisted Unit Trusts (Australian)								
EVANS_ANZ ANZ Etrade Australia Limited ETRADEAUS TR	0.00	0.000000	0.00	0.00	1,456,461.64	(1,456,461.64)	0.00	0.00
			0.00		1,456,461.64	(1,456,461.64)	0.00	0.00
Water Scheme & Dam Works (Murrays Bridge)								
Water Scheme & Dam Works (Murrays Bridge)		17,500.000000	17,500.00	17,500.00	17,500.00			
			17,500.00		17,500.00			
			828,803.26		1,986,057.11	(1,157,253.85)	(3,528.00)	0.00

The Evans Superannuation Fund

Trustees Declaration

Equity Expectations Pty Ltd ACN: 085960694

The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2017 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2017 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2017.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Roger Ernest Evans
Equity Expectations Pty Ltd
Director

16 March 2021

The Evans Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the The Evans Superannuation Fund which comprise the statement of financial position as at 30/06/2017 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of The Evans Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed:

Dated: 10/03/2021

The Evans Superannuation Fund
Members Summary

As at 30 June 2017

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
Roger Ernest Evans (Age: 61)											
EVAROG00001A - Accumulation											
789,032.94	28,015.26		(2,192.84)			3,736.88	(329.03)				811,447.51
789,032.94	28,015.26		(2,192.84)			3,736.88	(329.03)				811,447.51
789,032.94	28,015.26		(2,192.84)			3,736.88	(329.03)				811,447.51

The Evans Superannuation Fund

Members Statement

Roger Ernest Evans
 6 Alambi Court
 Rothwell, Queensland, 4022, Australia

Your Details

Date of Birth :	Provided	Vested Benefits	811,447.51
Age:	61	Total Death Benefit	811,447.51
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	16/02/1999	Previous Salary	0.00
Service Period Start Date:	10/11/1983	Disability Benefit	0.00
Date Left Fund:			
Member Code:	EVAROG00001A		
Account Start Date	16/02/1999		
Account Type:	Accumulation		
Account Description:	Accumulation		

Your Balance

Total Benefits	811,447.51
<u>Preservation Components</u>	
Preserved	99,480.58
Unrestricted Non Preserved	711,966.73
Restricted Non Preserved	0.20
<u>Tax Components</u>	
Tax Free	50,670.17
Taxable	760,777.34

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2016	789,032.94	745,706.65
<u>Increases to Member account during the period</u>		
Employer Contributions	24,912.21	9,071.58
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	2,792.00	
Government Co-Contributions		
Other Contributions	311.05	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(2,192.84)	35,282.81
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,736.88	1,360.74
Income Tax	(329.03)	(332.64)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2017	811,447.51	789,032.94

The Evans Superannuation Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Roger Ernest Evans
Director

Minutes of a meeting of the Director(s)

held on 16 March 2021 at Unit 22, 42 Wattlebird Street, Mango Hill, Queensland 4509

PRESENT:	Roger Ernest Evans
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2017 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2017, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2017.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2017.
AUDITORS:	<p>It was resolved that</p> <p>Tony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	It was resolved that

Minutes of a meeting of the Director(s)

held on 16 March 2021 at Unit 22, 42 Wattlebird Street, Mango Hill, Queensland 4509

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Roger Ernest Evans

Chairperson

The Evans Superannuation Fund

Trial Balance

As at 30 June 2017

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
(9,071.58)	24200/EVAROG00001 A	(Contributions) Evans, Roger Ernest - Accumulation			28,015.26
(37,500.00)	24700	Changes in Market Values of Investments			
	25000	Interest Received			
(22.68)	25000/00001	ATO			
(0.55)	25000/Commonwealth Bank	Commonwealth Bank Direct Investment Account			152.96
(10.00)	25000/MacquarieCM	Macquarie Cash Management Account			7.35
	28000	Property Income			
(6,000.00)	28000/MURRAYBRID	Murrays Bridge			13,200.00
46.00	30200	Administration Costs			
259.00	30400	ATO Supervisory Levy		259.00	
330.00	30700	Auditor's Remuneration			
	30800	ASIC Fees		47.00	
2.50	31500	Bank Charges		20.00	
	33400	Depreciation			
3,558.00	33400/00001	Depreciation - Capital Works Murray Bridge		3,528.00	
	37500	Investment Expenses			
3,131.74	37500/MURRAYBRID	Murrays Bridge			
923.18	38000	Insurance			
	41960	Property Expenses - Council Rates			
	41960/MURRAYBRID	Murrays Bridge		3,017.20	
	41980	Property Expenses - Insurance Premium			
	41980/MURRAYBRID	Murrays Bridge		2,515.95	
	42060	Property Expenses - Repairs Maintenance			
	42060/MURRAYBRID	Murrays Bridge		6,166.00	
1,028.10	48500	Income Tax Expense		3,407.85	
43,326.29	49000	Profit/Loss Allocation Account		22,414.57	
	50010	Opening Balance			
(745,706.65)	50010/EVAROG00001 A	(Opening Balance) Evans, Roger Ernest - Accumulation			789,032.94

The Evans Superannuation Fund

Trial Balance

As at 30 June 2017

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	52420	Contributions			
(9,071.58)	52420/EVAROG00001 A	(Contributions) Evans, Roger Ernest - Accumulation			28,015.26
	53100	Share of Profit/(Loss)			
(35,282.81)	53100/EVAROG00001 A	(Share of Profit/(Loss)) Evans, Roger Ernest - Accumulation		2,192.84	
	53330	Income Tax			
(332.64)	53330/EVAROG00001 A	(Income Tax) Evans, Roger Ernest - Accumulation			329.03
	53800	Contributions Tax			
1,360.74	53800/EVAROG00001 A	(Contributions Tax) Evans, Roger Ernest - Accumulation		3,736.88	
	60400	Bank Accounts			
13,351.24	60400/Commonwealth Bank	Commonwealth Bank Direct Investment Account		23,294.29	
506.62	60400/MacquarieCM	Macquarie Cash Management Account		508.97	
22.68	68000	Sundry Debtors		721.95	
	76001	Water Scheme & Dam Works (Murrays Bridge)			
	76001/00133	Water Scheme & Dam Works (Murrays Bridge)		17,500.00	
	77200	Real Estate Properties (Australian - Residential)			
(11,720.00)	77200/EVANS_CAPIT ALWORKSWR	Capital Works Write Off			15,248.00
787,500.00	77200/MURRAYBRID	Murrays Bridge	1.0000	787,500.00	
(437.68)	84000	GST Payable/Refundable		1,257.97	
669.90	85000	Income Tax Payable/Refundable			2,840.85
(859.82)	88000	Sundry Creditors			1,246.82
				878,088.47	878,088.47

Current Year Profit/(Loss): 25,822.42

The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Evans, Roger Ernest - Accumulation (EVAROG00001A)</u>					
05/07/2016	Herron Superannuation			480.00	480.00 CR
06/07/2016	Herron Superannuation			701.10	1,181.10 CR
14/07/2016	Herron Superannuation			480.00	1,661.10 CR
21/07/2016	Herron Superannuation			480.00	2,141.10 CR
27/07/2016	Herron Superannuation			480.00	2,621.10 CR
05/08/2016	Herron Superannuation			480.84	3,101.94 CR
11/08/2016	Herron Superannuation			480.84	3,582.78 CR
19/08/2016	Herron Superannuation			480.84	4,063.62 CR
20/08/2016	Accrue LISC - Roger (cheque refund)			311.05	4,374.67 CR
24/08/2016	Herron Superannuation			480.84	4,855.51 CR
02/09/2016	Herron Superannuation			480.84	5,336.35 CR
08/09/2016	Herron Superannuation			480.84	5,817.19 CR
15/09/2016	Herron Superannuation			480.84	6,298.03 CR
22/09/2016	Herron Superannuation			480.84	6,778.87 CR
30/09/2016	Herron Superannuation			480.84	7,259.71 CR
05/10/2016	Herron Superannuation			480.84	7,740.55 CR
12/10/2016	Herron Superannuation			480.84	8,221.39 CR
20/10/2016	Herron Superannuation			480.84	8,702.23 CR
27/10/2016	Herron Superannuation			480.84	9,183.07 CR
03/11/2016	Herron Superannuation			480.84	9,663.91 CR
09/11/2016	Herron Superannuation			480.84	10,144.75 CR
16/11/2016	Herron Superannuation			480.84	10,625.59 CR
23/11/2016	Herron Superannuation			480.84	11,106.43 CR
29/11/2016	Herron Superannuation			480.84	11,587.27 CR
08/12/2016	Herron Superannuation			451.61	12,038.88 CR
14/12/2016	Herron Superannuation			451.61	12,490.49 CR
20/12/2016	Herron Superannuation			451.61	12,942.10 CR
23/12/2016	Herron Superannuation			480.84	13,422.94 CR
06/01/2017	Herron Superannuation			451.61	13,874.55 CR
13/01/2017	Herron Superannuation			451.61	14,326.16 CR
19/01/2017	Herron Superannuation			451.61	14,777.77 CR
25/01/2017	Herron Superannuation			451.61	15,229.38 CR
02/02/2017	Herron Superannuation			451.61	15,680.99 CR
10/02/2017	Herron Superannuation			480.84	16,161.83 CR
17/02/2017	Herron Superannuation			451.61	16,613.44 CR
24/02/2017	Herron Superannuation			451.61	17,065.05 CR
25/02/2017	DIBB Insurance			2,745.00	19,810.05 CR
02/03/2017	Herron Superannuation			451.61	20,261.66 CR
09/03/2017	Herron Superannuation			451.61	20,713.27 CR
17/03/2017	Herron Superannuation			451.61	21,164.88 CR
21/03/2017	ASIC Fee paid by family trust			47.00	21,211.88 CR
23/03/2017	Herron Superannuation			451.61	21,663.49 CR
30/03/2017	Herron Superannuation			451.61	22,115.10 CR
06/04/2017	Herron Superannuation			509.16	22,624.26 CR
06/04/2017	Herron Superannuation			451.61	23,075.87 CR

The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/04/2017	Herron Superannuation			394.06	23,469.93 CR
26/04/2017	Herron Superannuation			451.61	23,921.54 CR
04/05/2017	Herron Superannuation			451.61	24,373.15 CR
11/05/2017	Herron Superannuation			451.61	24,824.76 CR
18/05/2017	Herron Superannuation			451.61	25,276.37 CR
24/05/2017	Herron Superannuation			451.61	25,727.98 CR
02/06/2017	Herron Superannuation			480.84	26,208.82 CR
08/06/2017	Herron Superannuation			451.61	26,660.43 CR
14/06/2017	Herron Superannuation			451.61	27,112.04 CR
20/06/2017	Herron Superannuation			451.61	27,563.65 CR
27/06/2017	Herron Superannuation			451.61	28,015.26 CR
				28,015.26	28,015.26 CR

Interest Received (25000)

Commonwealth Bank Direct Investment Account (CommonwealthBank)

01/07/2016	Credit Interest			8.23	8.23 CR
01/08/2016	Credit Interest			5.79	14.02 CR
01/12/2016	Credit Interest			9.60	23.62 CR
01/01/2017	Credit Interest			15.86	39.48 CR
01/02/2017	Credit Interest			18.25	57.73 CR
01/03/2017	Credit Interest			18.68	76.41 CR
01/04/2017	Credit Interest			23.19	99.60 CR
01/05/2017	Credit Interest			25.08	124.68 CR
01/06/2017	Credit Interest			28.28	152.96 CR
				152.96	152.96 CR

Macquarie Cash Management Account (MacquarieCM)

29/07/2016	Macquarie CMA Interest Paid			0.67	0.67 CR
31/08/2016	Macquarie CMA Interest Paid			0.62	1.29 CR
30/09/2016	Macquarie CMA Interest Paid			0.60	1.89 CR
31/10/2016	Macquarie CMA Interest Paid			0.62	2.51 CR
30/11/2016	Macquarie CMA Interest Paid			0.60	3.11 CR
30/12/2016	Macquarie CMA Interest Paid			0.62	3.73 CR
31/01/2017	Macquarie CMA Interest Paid			0.62	4.35 CR
28/02/2017	Macquarie CMA Interest Paid			0.56	4.91 CR
31/03/2017	Macquarie CMA Interest Paid			0.62	5.53 CR
28/04/2017	Macquarie CMA Interest Paid			0.60	6.13 CR
31/05/2017	Macquarie CMA Interest Paid			0.62	6.75 CR
30/06/2017	Macquarie CMA Interest Paid			0.60	7.35 CR
				7.35	7.35 CR

Property Income (28000)

Murrays Bridge (MURRAYBRID)

26/06/2017	Rent (part payment)			3,000.00	3,000.00 CR
30/06/2017	Rent (balance)			10,200.00	13,200.00 CR
				13,200.00	13,200.00 CR

ATO Supervisory Levy (30400)

ATO Supervisory Levy (30400)

30/06/2017	Accrue 2016 Tax		259.00		259.00 DR
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The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
			259.00		259.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
21/03/2017	ASIC Fee paid by family trust		47.00		47.00 DR
			47.00		47.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2016	Paper Smt Fee		2.50		2.50 DR
03/01/2017	Paper Statement Fee		2.50		5.00 DR
26/06/2017	E-Z Projects		15.00		20.00 DR
			20.00		20.00 DR
Depreciation (33400)					
<u>Depreciation - Capital Works Murray Bridge (00001)</u>					
30/06/2017	Depreciation per schedule		3,528.00		3,528.00 DR
			3,528.00		3,528.00 DR
Property Expenses - Council Rates (41960)					
<u>Murrays Bridge (MURRAYBRID)</u>					
12/08/2016	SDRC Rates		3,017.20		3,017.20 DR
			3,017.20		3,017.20 DR
Property Expenses - Insurance Premium (41980)					
<u>Murrays Bridge (MURRAYBRID)</u>					
25/02/2017	DIBB Insurance		2,515.95		2,515.95 DR
			2,515.95		2,515.95 DR
Property Expenses - Repairs Maintenance (42060)					
<u>Murrays Bridge (MURRAYBRID)</u>					
11/07/2016	Duncan Inv 20257 - fencing & property maintenance		3,679.00		3,679.00 DR
18/07/2016	Duncan Inv 20258 - repairs & maintenance		2,487.00		6,166.00 DR
			6,166.00		6,166.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2017	Create Entries - Income Tax Expense - 30/06/2017		3,407.85		3,407.85 DR
			3,407.85		3,407.85 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
05/07/2016	System Member Journals		408.00		408.00 DR
06/07/2016	System Member Journals		595.93		1,003.93 DR
14/07/2016	System Member Journals		408.00		1,411.93 DR
21/07/2016	System Member Journals		408.00		1,819.93 DR
27/07/2016	System Member Journals		408.00		2,227.93 DR
05/08/2016	System Member Journals		408.71		2,636.64 DR
11/08/2016	System Member Journals		408.71		3,045.35 DR
19/08/2016	System Member Journals		408.71		3,454.06 DR
20/08/2016	System Member Journals		311.05		3,765.11 DR

The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
24/08/2016	System Member Journals		408.71		4,173.82 DR
02/09/2016	System Member Journals		408.71		4,582.53 DR
08/09/2016	System Member Journals		408.71		4,991.24 DR
15/09/2016	System Member Journals		408.71		5,399.95 DR
22/09/2016	System Member Journals		408.71		5,808.66 DR
30/09/2016	System Member Journals		408.71		6,217.37 DR
05/10/2016	System Member Journals		408.71		6,626.08 DR
12/10/2016	System Member Journals		408.71		7,034.79 DR
20/10/2016	System Member Journals		408.71		7,443.50 DR
27/10/2016	System Member Journals		408.71		7,852.21 DR
03/11/2016	System Member Journals		408.71		8,260.92 DR
09/11/2016	System Member Journals		408.71		8,669.63 DR
16/11/2016	System Member Journals		408.71		9,078.34 DR
23/11/2016	System Member Journals		408.71		9,487.05 DR
29/11/2016	System Member Journals		408.71		9,895.76 DR
08/12/2016	System Member Journals		383.87		10,279.63 DR
14/12/2016	System Member Journals		383.87		10,663.50 DR
20/12/2016	System Member Journals		383.87		11,047.37 DR
23/12/2016	System Member Journals		408.71		11,456.08 DR
06/01/2017	System Member Journals		383.87		11,839.95 DR
13/01/2017	System Member Journals		383.87		12,223.82 DR
19/01/2017	System Member Journals		383.87		12,607.69 DR
25/01/2017	System Member Journals		383.87		12,991.56 DR
02/02/2017	System Member Journals		383.87		13,375.43 DR
10/02/2017	System Member Journals		408.71		13,784.14 DR
17/02/2017	System Member Journals		383.87		14,168.01 DR
24/02/2017	System Member Journals		383.87		14,551.88 DR
25/02/2017	System Member Journals		2,745.00		17,296.88 DR
02/03/2017	System Member Journals		383.87		17,680.75 DR
09/03/2017	System Member Journals		383.87		18,064.62 DR
17/03/2017	System Member Journals		383.87		18,448.49 DR
21/03/2017	System Member Journals		47.00		18,495.49 DR
23/03/2017	System Member Journals		383.87		18,879.36 DR
30/03/2017	System Member Journals		383.87		19,263.23 DR
06/04/2017	System Member Journals		432.79		19,696.02 DR
06/04/2017	System Member Journals		383.87		20,079.89 DR
21/04/2017	System Member Journals		334.95		20,414.84 DR
26/04/2017	System Member Journals		383.87		20,798.71 DR
04/05/2017	System Member Journals		383.87		21,182.58 DR
11/05/2017	System Member Journals		383.87		21,566.45 DR
18/05/2017	System Member Journals		383.87		21,950.32 DR
24/05/2017	System Member Journals		383.87		22,334.19 DR
02/06/2017	System Member Journals		408.71		22,742.90 DR
08/06/2017	System Member Journals		383.87		23,126.77 DR
14/06/2017	System Member Journals		383.87		23,510.64 DR
20/06/2017	System Member Journals		383.87		23,894.51 DR
27/06/2017	System Member Journals		383.87		24,278.38 DR

The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2017	Create Entries - Profit/Loss Allocation - 30/06/2017			2,192.84	22,085.54 DR
30/06/2017	Create Entries - Income Tax Expense Allocation - 30/06/2017		329.03		22,414.57 DR
			24,607.41	2,192.84	22,414.57 DR
Opening Balance (50010)					
<u>(Opening Balance) Evans, Roger Ernest - Accumulation (EVAROG00001A)</u>					
01/07/2016	Opening Balance				745,706.65 CR
01/07/2016	Fund ledger balance forward at 01/07/2016			43,326.29	789,032.94 CR
				43,326.29	789,032.94 CR
Contributions (52420)					
<u>(Contributions) Evans, Roger Ernest - Accumulation (EVAROG00001A)</u>					
01/07/2016	Opening Balance				9,071.58 CR
01/07/2016	Fund ledger balance forward at 01/07/2016		9,071.58		0.00 DR
05/07/2016	System Member Journals			480.00	480.00 CR
06/07/2016	System Member Journals			701.10	1,181.10 CR
14/07/2016	System Member Journals			480.00	1,661.10 CR
21/07/2016	System Member Journals			480.00	2,141.10 CR
27/07/2016	System Member Journals			480.00	2,621.10 CR
05/08/2016	System Member Journals			480.84	3,101.94 CR
11/08/2016	System Member Journals			480.84	3,582.78 CR
19/08/2016	System Member Journals			480.84	4,063.62 CR
20/08/2016	System Member Journals			311.05	4,374.67 CR
24/08/2016	System Member Journals			480.84	4,855.51 CR
02/09/2016	System Member Journals			480.84	5,336.35 CR
08/09/2016	System Member Journals			480.84	5,817.19 CR
15/09/2016	System Member Journals			480.84	6,298.03 CR
22/09/2016	System Member Journals			480.84	6,778.87 CR
30/09/2016	System Member Journals			480.84	7,259.71 CR
05/10/2016	System Member Journals			480.84	7,740.55 CR
12/10/2016	System Member Journals			480.84	8,221.39 CR
20/10/2016	System Member Journals			480.84	8,702.23 CR
27/10/2016	System Member Journals			480.84	9,183.07 CR
03/11/2016	System Member Journals			480.84	9,663.91 CR
09/11/2016	System Member Journals			480.84	10,144.75 CR
16/11/2016	System Member Journals			480.84	10,625.59 CR
23/11/2016	System Member Journals			480.84	11,106.43 CR
29/11/2016	System Member Journals			480.84	11,587.27 CR
08/12/2016	System Member Journals			451.61	12,038.88 CR
14/12/2016	System Member Journals			451.61	12,490.49 CR
20/12/2016	System Member Journals			451.61	12,942.10 CR
23/12/2016	System Member Journals			480.84	13,422.94 CR
06/01/2017	System Member Journals			451.61	13,874.55 CR
13/01/2017	System Member Journals			451.61	14,326.16 CR
19/01/2017	System Member Journals			451.61	14,777.77 CR
25/01/2017	System Member Journals			451.61	15,229.38 CR
02/02/2017	System Member Journals			451.61	15,680.99 CR

The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
10/02/2017	System Member Journals			480.84	16,161.83 CR
17/02/2017	System Member Journals			451.61	16,613.44 CR
24/02/2017	System Member Journals			451.61	17,065.05 CR
25/02/2017	System Member Journals			2,745.00	19,810.05 CR
02/03/2017	System Member Journals			451.61	20,261.66 CR
09/03/2017	System Member Journals			451.61	20,713.27 CR
17/03/2017	System Member Journals			451.61	21,164.88 CR
21/03/2017	System Member Journals			47.00	21,211.88 CR
23/03/2017	System Member Journals			451.61	21,663.49 CR
30/03/2017	System Member Journals			451.61	22,115.10 CR
06/04/2017	System Member Journals			509.16	22,624.26 CR
06/04/2017	System Member Journals			451.61	23,075.87 CR
21/04/2017	System Member Journals			394.06	23,469.93 CR
26/04/2017	System Member Journals			451.61	23,921.54 CR
04/05/2017	System Member Journals			451.61	24,373.15 CR
11/05/2017	System Member Journals			451.61	24,824.76 CR
18/05/2017	System Member Journals			451.61	25,276.37 CR
24/05/2017	System Member Journals			451.61	25,727.98 CR
02/06/2017	System Member Journals			480.84	26,208.82 CR
08/06/2017	System Member Journals			451.61	26,660.43 CR
14/06/2017	System Member Journals			451.61	27,112.04 CR
20/06/2017	System Member Journals			451.61	27,563.65 CR
27/06/2017	System Member Journals			451.61	28,015.26 CR
			9,071.58	28,015.26	28,015.26 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Evans, Roger Ernest - Accumulation (EVAROG00001A)

01/07/2016	Opening Balance				35,282.81 CR
01/07/2016	Fund ledger balance forward at 01/07/2016		35,282.81		0.00 DR
30/06/2017	Create Entries - Profit/Loss Allocation - 30/06/2017		2,192.84		2,192.84 DR
			37,475.65		2,192.84 DR

Income Tax (53330)

(Income Tax) Evans, Roger Ernest - Accumulation (EVAROG00001A)

01/07/2016	Opening Balance				332.64 CR
01/07/2016	Fund ledger balance forward at 01/07/2016		332.64		0.00 DR
30/06/2017	Create Entries - Income Tax Expense Allocation - 30/06/2017			329.03	329.03 CR
			332.64	329.03	329.03 CR

Contributions Tax (53800)

(Contributions Tax) Evans, Roger Ernest - Accumulation (EVAROG00001A)

01/07/2016	Opening Balance				1,360.74 DR
01/07/2016	Fund ledger balance forward at 01/07/2016			1,360.74	0.00 DR
05/07/2016	System Member Journals		72.00		72.00 DR
06/07/2016	System Member Journals		105.17		177.17 DR
14/07/2016	System Member Journals		72.00		249.17 DR
21/07/2016	System Member Journals		72.00		321.17 DR

The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/07/2016	System Member Journals		72.00		393.17 DR
05/08/2016	System Member Journals		72.13		465.30 DR
11/08/2016	System Member Journals		72.13		537.43 DR
19/08/2016	System Member Journals		72.13		609.56 DR
24/08/2016	System Member Journals		72.13		681.69 DR
02/09/2016	System Member Journals		72.13		753.82 DR
08/09/2016	System Member Journals		72.13		825.95 DR
15/09/2016	System Member Journals		72.13		898.08 DR
22/09/2016	System Member Journals		72.13		970.21 DR
30/09/2016	System Member Journals		72.13		1,042.34 DR
05/10/2016	System Member Journals		72.13		1,114.47 DR
12/10/2016	System Member Journals		72.13		1,186.60 DR
20/10/2016	System Member Journals		72.13		1,258.73 DR
27/10/2016	System Member Journals		72.13		1,330.86 DR
03/11/2016	System Member Journals		72.13		1,402.99 DR
09/11/2016	System Member Journals		72.13		1,475.12 DR
16/11/2016	System Member Journals		72.13		1,547.25 DR
23/11/2016	System Member Journals		72.13		1,619.38 DR
29/11/2016	System Member Journals		72.13		1,691.51 DR
08/12/2016	System Member Journals		67.74		1,759.25 DR
14/12/2016	System Member Journals		67.74		1,826.99 DR
20/12/2016	System Member Journals		67.74		1,894.73 DR
23/12/2016	System Member Journals		72.13		1,966.86 DR
06/01/2017	System Member Journals		67.74		2,034.60 DR
13/01/2017	System Member Journals		67.74		2,102.34 DR
19/01/2017	System Member Journals		67.74		2,170.08 DR
25/01/2017	System Member Journals		67.74		2,237.82 DR
02/02/2017	System Member Journals		67.74		2,305.56 DR
10/02/2017	System Member Journals		72.13		2,377.69 DR
17/02/2017	System Member Journals		67.74		2,445.43 DR
24/02/2017	System Member Journals		67.74		2,513.17 DR
02/03/2017	System Member Journals		67.74		2,580.91 DR
09/03/2017	System Member Journals		67.74		2,648.65 DR
17/03/2017	System Member Journals		67.74		2,716.39 DR
23/03/2017	System Member Journals		67.74		2,784.13 DR
30/03/2017	System Member Journals		67.74		2,851.87 DR
06/04/2017	System Member Journals		76.37		2,928.24 DR
06/04/2017	System Member Journals		67.74		2,995.98 DR
21/04/2017	System Member Journals		59.11		3,055.09 DR
26/04/2017	System Member Journals		67.74		3,122.83 DR
04/05/2017	System Member Journals		67.74		3,190.57 DR
11/05/2017	System Member Journals		67.74		3,258.31 DR
18/05/2017	System Member Journals		67.74		3,326.05 DR
24/05/2017	System Member Journals		67.74		3,393.79 DR
02/06/2017	System Member Journals		72.13		3,465.92 DR
08/06/2017	System Member Journals		67.74		3,533.66 DR
14/06/2017	System Member Journals		67.74		3,601.40 DR

The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/06/2017	System Member Journals		67.74		3,669.14 DR
27/06/2017	System Member Journals		67.74		3,736.88 DR
			3,736.88	1,360.74	3,736.88 DR

Bank Accounts (60400)

Commonwealth Bank Direct Investment Account (CommonwealthBank)

01/07/2016	Opening Balance				13,351.24 DR
01/07/2016	Credit Interest		8.23		13,359.47 DR
04/07/2016	Duncan Inv 20256 - Dam Construction			2,750.00	10,609.47 DR
05/07/2016	Herron Superannuation		480.00		11,089.47 DR
06/07/2016	Herron Superannuation		701.10		11,790.57 DR
11/07/2016	Duncan Inv 20257 - fencing & property maintenance			4,046.90	7,743.67 DR
14/07/2016	Herron Superannuation		480.00		8,223.67 DR
18/07/2016	Duncan Inv 20258 - repairs & maintenance			2,735.70	5,487.97 DR
21/07/2016	Herron Superannuation		480.00		5,967.97 DR
27/07/2016	Herron Superannuation		480.00		6,447.97 DR
01/08/2016	Credit Interest		5.79		6,453.76 DR
05/08/2016	Herron Superannuation		480.84		6,934.60 DR
11/08/2016	Herron Superannuation		480.84		7,415.44 DR
12/08/2016	SDRC Rates			3,017.20	4,398.24 DR
19/08/2016	Herron Superannuation		480.84		4,879.08 DR
24/08/2016	Herron Superannuation		480.84		5,359.92 DR
02/09/2016	Herron Superannuation		480.84		5,840.76 DR
08/09/2016	Herron Superannuation		480.84		6,321.60 DR
15/09/2016	Herron Superannuation		480.84		6,802.44 DR
22/09/2016	Herron Superannuation		480.84		7,283.28 DR
30/09/2016	Herron Superannuation		480.84		7,764.12 DR
05/10/2016	Herron Superannuation		480.84		8,244.96 DR
12/10/2016	Herron Superannuation		480.84		8,725.80 DR
18/10/2016	ATO			577.32	8,148.48 DR
20/10/2016	Herron Superannuation		480.84		8,629.32 DR
27/10/2016	Herron Superannuation		480.84		9,110.16 DR
03/11/2016	Herron Superannuation		480.84		9,591.00 DR
09/11/2016	Herron Superannuation		480.84		10,071.84 DR
16/11/2016	Herron Superannuation		480.84		10,552.68 DR
23/11/2016	Herron Superannuation		480.84		11,033.52 DR
29/11/2016	Herron Superannuation		480.84		11,514.36 DR
01/12/2016	Credit Interest		9.60		11,523.96 DR
08/12/2016	Herron Superannuation		451.61		11,975.57 DR
14/12/2016	Herron Superannuation		451.61		12,427.18 DR
20/12/2016	Herron Superannuation		451.61		12,878.79 DR
23/12/2016	Herron Superannuation		480.84		13,359.63 DR
01/01/2017	Credit Interest		15.86		13,375.49 DR
06/01/2017	Herron Superannuation		451.61		13,827.10 DR
13/01/2017	Herron Superannuation		451.61		14,278.71 DR
19/01/2017	Herron Superannuation		451.61		14,730.32 DR
25/01/2017	Herron Superannuation		451.61		15,181.93 DR

The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/02/2017	Credit Interest		18.25		15,200.18 DR
02/02/2017	Herron Superannuation		451.61		15,651.79 DR
10/02/2017	Herron Superannuation		480.84		16,132.63 DR
17/02/2017	Herron Superannuation		451.61		16,584.24 DR
24/02/2017	Herron Superannuation		451.61		17,035.85 DR
01/03/2017	Credit Interest		18.68		17,054.53 DR
02/03/2017	Herron Superannuation		451.61		17,506.14 DR
09/03/2017	Herron Superannuation		451.61		17,957.75 DR
17/03/2017	Herron Superannuation		451.61		18,409.36 DR
23/03/2017	Herron Superannuation		451.61		18,860.97 DR
30/03/2017	Herron Superannuation		451.61		19,312.58 DR
01/04/2017	Credit Interest		23.19		19,335.77 DR
06/04/2017	Herron Superannuation		509.16		19,844.93 DR
06/04/2017	Herron Superannuation		451.61		20,296.54 DR
21/04/2017	Herron Superannuation		394.06		20,690.60 DR
26/04/2017	Herron Superannuation		451.61		21,142.21 DR
01/05/2017	Credit Interest		25.08		21,167.29 DR
04/05/2017	Herron Superannuation		451.61		21,618.90 DR
11/05/2017	Herron Superannuation		451.61		22,070.51 DR
18/05/2017	Herron Superannuation		451.61		22,522.12 DR
24/05/2017	Herron Superannuation		451.61		22,973.73 DR
01/06/2017	Credit Interest		28.28		23,002.01 DR
02/06/2017	Herron Superannuation		480.84		23,482.85 DR
08/06/2017	Herron Superannuation		451.61		23,934.46 DR
14/06/2017	Herron Superannuation		451.61		24,386.07 DR
20/06/2017	Herron Superannuation		451.61		24,837.68 DR
26/06/2017	E-Z Projects			16,515.00	8,322.68 DR
26/06/2017	Rent (part payment)		3,300.00		11,622.68 DR
27/06/2017	Herron Superannuation		451.61		12,074.29 DR
30/06/2017	Rent (balance)		11,220.00		23,294.29 DR
			39,585.17	29,642.12	23,294.29 DR
Macquarie Cash Management Account (MacquarieCM)					
01/07/2016	Opening Balance				506.62 DR
01/07/2016	Paper Smt Fee			2.50	504.12 DR
29/07/2016	Macquarie CMA Interest Paid		0.67		504.79 DR
31/08/2016	Macquarie CMA Interest Paid		0.62		505.41 DR
30/09/2016	Macquarie CMA Interest Paid		0.60		506.01 DR
31/10/2016	Macquarie CMA Interest Paid		0.62		506.63 DR
30/11/2016	Macquarie CMA Interest Paid		0.60		507.23 DR
30/12/2016	Macquarie CMA Interest Paid		0.62		507.85 DR
03/01/2017	Paper Statement Fee			2.50	505.35 DR
31/01/2017	Macquarie CMA Interest Paid		0.62		505.97 DR
28/02/2017	Macquarie CMA Interest Paid		0.56		506.53 DR
31/03/2017	Macquarie CMA Interest Paid		0.62		507.15 DR
28/04/2017	Macquarie CMA Interest Paid		0.60		507.75 DR
31/05/2017	Macquarie CMA Interest Paid		0.62		508.37 DR
30/06/2017	Macquarie CMA Interest Paid		0.60		508.97 DR

The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
			7.35	5.00	508.97 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2016	Opening Balance				22.68 DR
20/08/2016	Accrue LISC - Roger (cheque refund)		311.05		333.73 DR
18/10/2016	ATO			22.68	311.05 DR
30/06/2017	Accrue 2016 Tax		410.90		721.95 DR
			721.95	22.68	721.95 DR
Water Scheme & Dam Works (Murrays Bridge) (76001)					
<u>Water Scheme & Dam Works (Murrays Bridge) (00133)</u>					
04/07/2016	Duncan Inv 20256 - Dam Construction		2,500.00		2,500.00 DR
26/06/2017	E-Z Projects		15,000.00		17,500.00 DR
		0.00	17,500.00		17,500.00 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>Capital Works Write Off (EVANS_CAPITALWORKSWR)</u>					
01/07/2016	Opening Balance				11,720.00 CR
30/06/2017	Depreciation per schedule			3,528.00	15,248.00 CR
		0.00		3,528.00	15,248.00 CR
<u>Murrays Bridge (MURRAYBRID)</u>					
01/07/2016	Opening Balance	1.00			787,500.00 DR
		1.00			787,500.00 DR
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2016	Opening Balance				437.68 CR
04/07/2016	Duncan Inv 20256 - Dam Construction		250.00		187.68 CR
11/07/2016	Duncan Inv 20257 - fencing & property maintenance		367.90		180.22 DR
18/07/2016	Duncan Inv 20258 - repairs & maintenance		248.70		428.92 DR
18/10/2016	ATO		600.00		1,028.92 DR
25/02/2017	DIBB Insurance		229.05		1,257.97 DR
26/06/2017	Rent (part payment)			300.00	957.97 DR
26/06/2017	E-Z Projects		1,500.00		2,457.97 DR
30/06/2017	Rent (balance)			1,020.00	1,437.97 DR
30/06/2017	Accrue June 2017 BAS			180.00	1,257.97 DR
			3,195.65	1,500.00	1,257.97 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2016	Opening Balance				669.90 DR
01/07/2016	Fund ledger balance forward at 01/07/2016		1,698.00		2,367.90 DR
01/07/2016	Fund ledger balance forward at 01/07/2016			1,698.00	669.90 DR
30/06/2017	Accrue 2016 Tax			669.90	0.00 DR
30/06/2017	Accrue June 2017 BAS		567.00		567.00 DR
30/06/2017	Create Entries - Income Tax Expense - 30/06/2017			3,407.85	2,840.85 CR

The Evans Superannuation Fund

General Ledger

As at 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
			2,265.00	5,775.75	2,840.85 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2016	Opening Balance				859.82 CR
30/06/2017	Accrue June 2017 BAS			387.00	1,246.82 CR
				387.00	1,246.82 CR

Total Debits: 157,460.28

Total Credits: 157,460.28

The Evans Superannuation Fund

Create Entries Report

For the period 01 July 2016 to 30 June 2017

Create Entries Financial Year Summary 01 July 2016 - 30 June 2017

	Amount
Total Profit	
Income	41,375.57
Less Expense	15,553.15
Total Profit	25,822.42
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	25,822.42
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	3,103.05
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.37)
Taxable Income	22,719.00
Income Tax on Taxable Income or Loss	3,407.85
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(2,192.84)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	(2,192.84)
Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	3,407.85
Member Specific Income Tax	(3,736.88)
Total Income Tax Expense Allocation	(329.03)

Final Segment 1 from 01 July 2016 to 30 June 2017

Pool Name Unsegregated Pool

Total Profit	Amount
Income	41,375.57
Less Expense	15,553.15
Total Profit	25,822.42

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	25,822.42
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	3,103.05
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(0.37)
Taxable Income	22,719.00
Income Tax on Taxable Income or Loss	3,407.85

Member Weighted Balance Summary	Weighting%	Amount
Roger Ernest Evans(EVAROG00001A)	100.00	801,197.01

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(2,192.84)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	(2,192.84)

Allocation to Members	Weighting%	Amount
Roger Ernest Evans(EVAROG00001A)	100.00	(2,192.84)

Accumulation Weighted Balance Summary	Weighting%	Amount
Roger Ernest Evans(EVAROG00001A)	100.00	801,197.01

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	3,407.85
Member Specific Income Tax	(3,736.88)
Total Income Tax Expense Allocation	(329.03)

Allocation to Members	Weighting%	Amount
Roger Ernest Evans(EVAROG00001A)	100.00	(329.03)

Calculation of daily member weighted balances

Calculation of daily member weighted balances**Roger Ernest Evans (EVAROG00001A)**Member Balance

01/07/2016	50010	Opening Balance	789,032.94	789,032.94
05/07/2016	52420	Contributions	480.00	474.74
05/07/2016	53800	Contributions Tax	(72.00)	(71.21)
06/07/2016	52420	Contributions	701.10	691.50
06/07/2016	53800	Contributions Tax	(105.17)	(103.73)
14/07/2016	52420	Contributions	480.00	462.90
14/07/2016	53800	Contributions Tax	(72.00)	(69.44)
21/07/2016	52420	Contributions	480.00	453.70
21/07/2016	53800	Contributions Tax	(72.00)	(68.05)
27/07/2016	52420	Contributions	480.00	445.81
27/07/2016	53800	Contributions Tax	(72.00)	(66.87)
05/08/2016	52420	Contributions	480.84	434.73
05/08/2016	53800	Contributions Tax	(72.13)	(65.21)
11/08/2016	52420	Contributions	480.84	426.83
11/08/2016	53800	Contributions Tax	(72.13)	(64.03)
19/08/2016	52420	Contributions	480.84	416.29
19/08/2016	53800	Contributions Tax	(72.13)	(62.45)
20/08/2016	52420	Contributions	311.05	268.44
24/08/2016	52420	Contributions	480.84	409.70
24/08/2016	53800	Contributions Tax	(72.13)	(61.46)
02/09/2016	52420	Contributions	480.84	397.85
02/09/2016	53800	Contributions Tax	(72.13)	(59.68)
08/09/2016	52420	Contributions	480.84	389.94
08/09/2016	53800	Contributions Tax	(72.13)	(58.49)
15/09/2016	52420	Contributions	480.84	380.72
15/09/2016	53800	Contributions Tax	(72.13)	(57.11)
22/09/2016	52420	Contributions	480.84	371.50
22/09/2016	53800	Contributions Tax	(72.13)	(55.73)
30/09/2016	52420	Contributions	480.84	360.96
30/09/2016	53800	Contributions Tax	(72.13)	(54.15)
05/10/2016	52420	Contributions	480.84	354.37
05/10/2016	53800	Contributions Tax	(72.13)	(53.16)
12/10/2016	52420	Contributions	480.84	345.15
12/10/2016	53800	Contributions Tax	(72.13)	(51.78)
20/10/2016	52420	Contributions	480.84	334.61
20/10/2016	53800	Contributions Tax	(72.13)	(50.19)
27/10/2016	52420	Contributions	480.84	325.39
27/10/2016	53800	Contributions Tax	(72.13)	(48.81)
03/11/2016	52420	Contributions	480.84	316.17
03/11/2016	53800	Contributions Tax	(72.13)	(47.43)
09/11/2016	52420	Contributions	480.84	308.26
09/11/2016	53800	Contributions Tax	(72.13)	(46.24)
16/11/2016	52420	Contributions	480.84	299.04
16/11/2016	53800	Contributions Tax	(72.13)	(44.86)

Calculation of daily member weighted balances

23/11/2016	52420	Contributions	480.84	289.82
23/11/2016	53800	Contributions Tax	(72.13)	(43.48)
29/11/2016	52420	Contributions	480.84	281.92
29/11/2016	53800	Contributions Tax	(72.13)	(42.29)
08/12/2016	52420	Contributions	451.61	253.64
08/12/2016	53800	Contributions Tax	(67.74)	(38.05)
14/12/2016	52420	Contributions	451.61	246.22
14/12/2016	53800	Contributions Tax	(67.74)	(36.93)
20/12/2016	52420	Contributions	451.61	238.80
20/12/2016	53800	Contributions Tax	(67.74)	(35.82)
23/12/2016	52420	Contributions	480.84	250.30
23/12/2016	53800	Contributions Tax	(72.13)	(37.55)
06/01/2017	52420	Contributions	451.61	217.76
06/01/2017	53800	Contributions Tax	(67.74)	(32.66)
13/01/2017	52420	Contributions	451.61	209.10
13/01/2017	53800	Contributions Tax	(67.74)	(31.36)
19/01/2017	52420	Contributions	451.61	201.68
19/01/2017	53800	Contributions Tax	(67.74)	(30.25)
25/01/2017	52420	Contributions	451.61	194.25
25/01/2017	53800	Contributions Tax	(67.74)	(29.14)
02/02/2017	52420	Contributions	451.61	184.36
02/02/2017	53800	Contributions Tax	(67.74)	(27.65)
10/02/2017	52420	Contributions	480.84	185.75
10/02/2017	53800	Contributions Tax	(72.13)	(27.86)
17/02/2017	52420	Contributions	451.61	165.80
17/02/2017	53800	Contributions Tax	(67.74)	(24.87)
24/02/2017	52420	Contributions	451.61	157.14
24/02/2017	53800	Contributions Tax	(67.74)	(23.57)
25/02/2017	52420	Contributions	2,745.00	947.59
02/03/2017	52420	Contributions	451.61	149.71
02/03/2017	53800	Contributions Tax	(67.74)	(22.46)
09/03/2017	52420	Contributions	451.61	141.05
09/03/2017	53800	Contributions Tax	(67.74)	(21.16)
17/03/2017	52420	Contributions	451.61	131.15
17/03/2017	53800	Contributions Tax	(67.74)	(19.67)
21/03/2017	52420	Contributions	47.00	13.13
23/03/2017	52420	Contributions	451.61	123.73
23/03/2017	53800	Contributions Tax	(67.74)	(18.56)
30/03/2017	52420	Contributions	451.61	115.07
30/03/2017	53800	Contributions Tax	(67.74)	(17.26)
06/04/2017	52420	Contributions	509.16	119.97
06/04/2017	52420	Contributions	451.61	106.41
06/04/2017	53800	Contributions Tax	(76.37)	(17.99)
06/04/2017	53800	Contributions Tax	(67.74)	(15.96)
21/04/2017	52420	Contributions	394.06	76.65
21/04/2017	53800	Contributions Tax	(59.11)	(11.50)

Calculation of daily member weighted balances

26/04/2017	52420	Contributions	451.61	81.66
26/04/2017	53800	Contributions Tax	(67.74)	(12.25)
04/05/2017	52420	Contributions	451.61	71.76
04/05/2017	53800	Contributions Tax	(67.74)	(10.76)
11/05/2017	52420	Contributions	451.61	63.10
11/05/2017	53800	Contributions Tax	(67.74)	(9.47)
18/05/2017	52420	Contributions	451.61	54.44
18/05/2017	53800	Contributions Tax	(67.74)	(8.17)
24/05/2017	52420	Contributions	451.61	47.02
24/05/2017	53800	Contributions Tax	(67.74)	(7.05)
02/06/2017	52420	Contributions	480.84	38.20
02/06/2017	53800	Contributions Tax	(72.13)	(5.73)
08/06/2017	52420	Contributions	451.61	28.46
08/06/2017	53800	Contributions Tax	(67.74)	(4.27)
14/06/2017	52420	Contributions	451.61	21.03
14/06/2017	53800	Contributions Tax	(67.74)	(3.16)
20/06/2017	52420	Contributions	451.61	13.61
20/06/2017	53800	Contributions Tax	(67.74)	(2.04)
27/06/2017	52420	Contributions	451.61	4.95
27/06/2017	53800	Contributions Tax	(67.74)	(0.74)
Total Amount (Weighted)				801,197.01

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	167,835.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations**Segment 01 July 2016 to 30 June 2017**

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00
Total Claimable Foreign Credits for the Year	0.00
Foreign Tax Offset (Label C1)	0.00
Applied/Claimed FTO	0.00

Allocations of Foreign Tax Offset to Members

Roger Ernest Evans(EVAROG00001A) - 100.00 %	0.00
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Total Foreign Tax Offset Allocated to Members	0.00
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The Evans Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2017

	2017
	\$
Benefits accrued as a result of operations	25,822.42
Less	
Non Taxable Contributions	3,103.05
	<hr/> 3,103.05
SMSF Annual Return Rounding	(0.37)
	<hr/> (0.37)
Taxable Income or Loss	<hr/> 22,719.00
Income Tax on Taxable Income or Loss	3,407.85
	<hr/> 3,407.85
CURRENT TAX OR REFUND	<hr/> 3,407.85
Supervisory Levy	259.00
Income Tax Instalments Paid	(567.00)
	<hr/> (567.00)
AMOUNT DUE OR REFUNDABLE	<hr/> 3,099.85