

LEWIS SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Monday 18 January, 2016 @ 12:04:17

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	747/001	Wrap Account (Market Value Date: 30/06/2015, Code: LEWE-WRAP)	1,976,769.86	(100,605.84)
30/06/2015	776/004	Telstra Corporation Limited. - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: TLS)	6.14	(784.00)
30/06/2015	777/001	Barrick Gold Corp (Canada) (Market Value Date: 30/06/2015, Code: BARRIC)	12.71	(4,380.51)
		Total Amount		(105,770.35)
Calculation of permanent difference on revaluation				
30/06/2015	747/001	Wrap Account - No CGT asset		
30/06/2015	747/001	- Market Value	1,976,769.86	
30/06/2015	747/001	- Less Carrying Value	2,077,375.70	
30/06/2015	747/001	- Permanent Difference		(100,605.84)
30/06/2015	776/001	Select Portfolio Wrap Shares - No CGT asset		
30/06/2015	776/001	- Market Value	0.00	
30/06/2015	776/001	- Less Carrying Value	0.00	
30/06/2015	776/004	Telstra Corporation Limited. - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/004	- Market Value	0.00	
30/06/2015	776/004	- Less Carrying Value	784.00	
30/06/2015	776/004	- Permanent Difference		(784.00)
30/06/2015	777/001	Barrick Gold Corp (Canada) - No CGT asset		
30/06/2015	777/001	- Market Value	12,290.57	
30/06/2015	777/001	- Less Carrying Value	16,671.08	
30/06/2015	777/001	- Permanent Difference		(4,380.51)
30/06/2015	782/001	Select Portfolio Wrap Unit Trusts - No CGT asset		
30/06/2015	782/001	- Market Value	0.00	
30/06/2015	782/001	- Less Carrying Value	0.00	
		Total Amount		(105,770.35)
Calculation of tax entries				
Calculation of timing differences				
30/06/2015	238/001	Wrap Account		202.79
		Total Amount		202.79
Calculation of permanent differences				
30/06/2015	238/001	Wrap Account - Cap Dist		56.32
30/06/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,661.00)
30/06/2015	302	Administration Costs (Gen Exp Percent: 100.000%)		(13,604.81)
30/06/2015	302	Administration Costs (Gen Exp Percent: 100.000%)		(176.00)
30/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(528.00)
30/06/2015	330	Wrap Account (747/001) - Non Tax Revn		(100,605.84)

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30/06/2015	330	Telstra Corporation Limited. - Ordinary Fully Paid (776/004) - Non Tax Revn		(784.00)
30/06/2015	330	Barrick Gold Corp (Canada) (777/001) - Non Tax Revn		(4,380.51)
10/06/2015	413/001	Lewis, Edward David		(25,942.32)
30/06/2015	413/002	Lewis, Frances Mae		(4,465.09)
10/06/2015	413/002	Lewis, Frances Mae		(4,533.85)
10/06/2015	413/003	Lewis, Edward David		(9,650.00)
10/06/2015	413/004	Lewis, Frances Mae		(135.90)
30/06/2015	413/005	Lewis, Edward David		(0.17)
10/06/2015	413/005	Lewis, Edward David		(177.15)
10/06/2015	416/001	Lewis, Edward David		(52,957.68)
10/06/2015	416/002	Lewis, Frances Mae		(10,162.59)
30/06/2015	416/002	Lewis, Frances Mae		(10,008.47)
10/06/2015	416/004	Lewis, Frances Mae		(2,344.10)
10/06/2015	416/005	Lewis, Edward David		(10,062.85)
30/06/2015	416/005	Lewis, Edward David		(9.83)
30/06/2015	235/007	Wrap Account - Disposals (Other method) - Pension Members Percent: 100.000%	(29,134.48)	(29,134.48)
30/06/2015	235/007	Wrap Account - Disposals (Discounted method) - Pension Members Percent: 100.000%	51,725.75	51,725.75
30/06/2015	236/007	Wrap Account - Disposals (Discounted method) - Pension Members Percent: 100.000%	25,862.87	25,862.87
30/06/2015	238/001	Wrap Account (Discounted method) - Pension Members Percent: 100.000%	304.98	304.98
30/06/2015	238/001	Wrap Account (Other method) - Pension Members Percent: 100.000%	3.25	3.25
30/06/2015		Exempt Pension Income		111,903.00
30/06/2015	485	Foreign credits		(7.68)
30/06/2015	485	Imputed credits		(24,885.39)
		Total Amount		(116,361.54)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	238/001	Wrap Account	100.000	111,602.61
30/06/2015	239/004	Barrick Gold Corp (Canada)	100.000	198.73
30/06/2015	239/005	Telstra Corporation Limited. - Ordinary Fully Paid	100.000	85.71
30/06/2015	250/001	WPAC Acct: 034-222 570688	100.000	15.86
		Total Unsegregated Amount		111,902.91
		Total Exempt Pension Income		111,903.00

Pension Member Non Deductible Expenses

30/06/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(1,661.00)
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	302	Administration Costs (Gen Exp Percent: 100.000%)		(13,604.81)
30/06/2015	302	Administration Costs (Gen Exp Percent: 100.000%)		(176.00)
30/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(528.00)
		Total Amount		(15,970.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Gross Interest	16.00
Gross Foreign Income	949.00
Unfranked Dividend	199.00
Franked Dividend	60.00
Dividend Franking Credit	26.00
Gross Trust Distributions	110,653.00
Less Exempt Pension Income	111,903.00
Total Assessable Income (A)	
Exempt Pension Income	111,903.00
Total Income (B)	111,903.00
Non Deductible Gen Exp% = 1-(A/B)	
Non-Deductible General Expense Percentage	100.000%

Investment Expense Calculation

Gross Interest	16.00
Gross Foreign Income	949.00
Unfranked Dividend	199.00
Franked Dividend	60.00
Dividend Franking Credit	26.00
Gross Trust Distributions	110,653.00
Total Investment Income (B)	111,903.00
Less Non-Assessable Investment Income	111,903.00
Total Investment Assessable Income (A)	
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	100.000%

Calculation of Net Capital Gains

Discounted Gains

30/06/2015	235/007	Wrap Account - Disposals (Discounted method) - Pension Members Percent: 100.000%	51,725.75
30/06/2015	236/007	Wrap Account - Disposals (Discounted method) - Pension Members Percent: 100.000%	25,862.87

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30/06/2015	238/001	Wrap Account (Discounted method) - Pension Members Percent: 100.000%	304.98	
30/06/2015	238/001	Wrap Account (Other method) - Pension Members Percent: 100.000%	3.25	
<u>Losses</u>				
30/06/2015	235/007	Wrap Account - Disposals (Other method) - Pension Members Percent: 100.000%	(29,134.48)	

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(116,546.84)
Less Permanent Differences	(116,361.54)
Less Timing Differences	202.79
Taxable income for period	(388.00)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(24,626.39)

The fund has incurred a taxable loss therefore no income tax is payable

Income Tax Expense of \$24,885.39 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

30/06/2015	501	Lewis, Edward David (PENSION) - Unres Non Pres	1,310,598.50
30/06/2015	502	Lewis, Frances Mae (PENSION) - Unres Non Pres	485,366.76
30/06/2015	503	Lewis, Edward David - Unres Non Pres	160,339.49
30/06/2015	504	Lewis, Frances Mae - Unres Non Pres	41,260.63
30/06/2015	505	Lewis, Edward David (PENSION) - Unres Non Pres	170,213.67
Total Amount			2,167,779.05

Profit/(Loss) Available for Allocation to Members

30/06/2015	Imputed credits treated as a permanent difference	24,885.39
30/06/2015	Foreign credits treated as a permanent difference	7.68
30/06/2015	Profit/(Loss) for period before allocations	(116,546.84)
30/06/2015	Unused Current Year Foreign Credits	(7.68)
30/06/2015	Imputed Credits	24,885.39
30/06/2015	Writeback of imputed credits treated as a	(24,885.39)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015		permanent difference Pensions paid		130,450.00
		Total Amount		38,788.55

Income Tax Expense Available for Allocation to Members

Total Amount **0.00**

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(116,546.84)
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	(116,546.84)
Total member opening balance	2,174,133.38
Fund Rate (Profit after exclusion/Total member opening balance)	(5.36)

Lewis, Edward David (PENSION)
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	1,314,921.79	1,314,921.79
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	58,635.39	58,635.39
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	28,723.63	28,723.63
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(48,906.85)	(48,906.85)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(99,836.63)	(99,836.63)
01/07/2014	501/060	Income Tax - Unrestricted Non Preserved/Tax Free	1.47	1.47
01/07/2014	501/063	Income Tax - Unrestricted Non Preserved/Taxable	2.99	2.99
10/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(52,957.68)	(2,901.79)
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	41,198.25	41,198.25
10/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(25,942.32)	(1,421.50)
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	20,181.75	20,181.75

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount - Unres Non Pres (Weighted)				1,310,598.50
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	15,740.20	
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	7,710.63	
Closing Balance - Unrestricted Non Pres			1,259,472.62	

Lewis, Frances Mae (PENSION)
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	486,172.04	486,172.04
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	19,443.50	19,443.50
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	8,674.37	8,674.37
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(17,152.46)	(17,152.46)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(38,447.07)	(38,447.07)
01/07/2014	502/060	Income Tax - Unrestricted Non Preserved/Tax Free	0.51	0.51
01/07/2014	502/063	Income Tax - Unrestricted Non Preserved/Taxable	1.15	1.15
10/06/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(10,162.59)	(556.85)
30/06/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(10,008.47)	
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	19,002.42	19,002.42
30/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,465.09)	
10/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,533.85)	(248.43)
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	8,477.58	8,477.58
Total Amount - Unres Non Pres (Weighted)				485,366.76
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	6,005.52	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	2,679.25	
Closing Balance - Unrestricted Non Pres			465,686.81	

Lewis, Edward David
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	160,868.26	160,868.26
01/07/2014	503/004	Opening Balance - Unrestricted Non	10,715.31	10,715.31

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Preserved/Tax Free		
01/07/2014	503/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(18,225.86)	(18,225.86)
01/07/2014	503/060	Income Tax - Unrestricted Non Preserved/Tax Free	0.55	0.55
10/06/2015	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(9,650.00)	(528.77)
01/07/2014	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	7,510.00	7,510.00
		Total Amount - Unres Non Pres (Weighted)		160,339.49
30/06/2015	503/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	2,868.99	
		Closing Balance - Unrestricted Non Pres	154,087.25	

Lewis, Frances Mae
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	41,396.52	41,396.52
01/07/2014	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	1,175.05	1,175.05
01/07/2014	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	68.13	68.13
01/07/2014	504/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(267.09)	(267.09)
01/07/2014	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,606.80)	(4,606.80)
01/07/2014	504/060	Income Tax - Unrestricted Non Preserved/Tax Free	0.01	0.01
01/07/2014	504/063	Income Tax - Unrestricted Non Preserved/Taxable	0.14	0.14
10/06/2015	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(2,344.10)	(128.44)
01/07/2014	504/065	Pensions Paid - Unrestricted Non Preserved/Taxable	3,431.61	3,431.61
10/06/2015	504/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(135.90)	(7.45)
01/07/2014	504/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	198.95	198.95
		Total Amount - Unres Non Pres (Weighted)		41,260.63
30/06/2015	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	697.83	
30/06/2015	504/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	40.46	
		Closing Balance - Unrestricted Non Pres	39,654.81	

Lewis, Edward David (PENSION)

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Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	170,774.77	170,774.77
01/07/2014	505/003	Opening Balance - Unrestricted Non Preserved/Taxable	167,828.86	167,828.86
01/07/2014	505/004	Opening Balance - Unrestricted Non Preserved/Tax Free	2,945.91	2,945.91
01/07/2014	505/023	Transfers In - Unrestricted Non Preserved/Taxable	(165,255.88)	(165,255.88)
01/07/2014	505/024	Transfers In - Unrestricted Non Preserved/Tax Free	(2,945.91)	(2,945.91)
01/07/2014	505/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,573.06)	(2,573.06)
01/07/2014	505/063	Income Tax - Unrestricted Non Preserved/Taxable	0.08	0.08
10/06/2015	505/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(10,062.85)	(551.39)
30/06/2015	505/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(9.83)	
30/06/2015	505/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(0.17)	
10/06/2015	505/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(177.15)	(9.71)
		Total Amount - Unres Non Pres (Weighted)		170,213.67
30/06/2015	505/035	Members share of profit/(loss) - Unres Non Pres/Taxable	2,992.98	
30/06/2015	505/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	52.69	
		Closing Balance - Unrestricted Non Pres	163,570.44	

BAS Instalment Income Reconciliation (Label T1)

30/06/2015	Gross Interest	16.00
30/06/2015	Dividends	285.00
30/06/2015	Gross Foreign Income	949.00
30/06/2015	Trust Distributions	110,653.00
	Total Amount	111,903.00

MCS Reconciliation