

R I GORRING SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Tuesday 17 May, 2016 @ 09:56:01

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	776/001	Aurizon Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: AZJ)	5.13	652.95
30/06/2015	784/001	Goldman Sachs Emerging Leaders Fund (Market Value Date: 30/06/2015, Code: JBW0007AU)	2.79	12,341.16
30/06/2015	784/002	Colonial First State Imputation Fund (Market Value Date: 30/06/2015, Code: COL03)	3.64	0.01
Total Amount				12,994.12
Calculation of permanent difference on revaluation				
30/06/2015	765/001	Airconditioning Unit - No CGT asset		
30/06/2015	765/001	- Market Value	0.00	
30/06/2015	765/001	- Less Carrying Value	0.00	
30/06/2015	776/001	Aurizon Holdings Limited - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/001	- Market Value	22,330.89	
30/06/2015	776/001	- Less Carrying Value	21,677.94	
30/06/2015	776/001	- Permanent Difference		652.95
30/06/2015	784/001	Goldman Sachs Emerging Leaders Fund - No CGT asset		
30/06/2015	784/001	- Market Value	122,716.70	
30/06/2015	784/001	- Less Carrying Value	110,375.54	
30/06/2015	784/001	- Permanent Difference		12,341.16
30/06/2015	784/002	Colonial First State Imputation Fund - No CGT asset		
30/06/2015	784/002	- Market Value	12,953.15	
30/06/2015	784/002	- Less Carrying Value	12,953.14	
30/06/2015	784/002	- Permanent Difference		0.01
Total Amount				12,994.12
GST Amounts				
03/07/2014	280/002	Unit 3/3 Trade Street, Ormiston (1)		(134.70)
31/07/2014	280/002	Unit 3/3 Trade Street, Ormiston (1)		(130.20)
29/08/2014	280/002	Unit 3/3 Trade Street, Ormiston (1)		(134.70)
02/10/2014	280/002	Unit 3/3 Trade Street, Ormiston (1)		(134.70)
27/10/2014	280/002	Unit 3/3 Trade Street, Ormiston (1)		(111.95)
28/11/2014	280/002	Unit 3/3 Trade Street, Ormiston (1)		(136.70)
28/02/2015	280/002	Unit 3/3 Trade Street, Ormiston (1)		(108.70)
04/05/2015	280/002	Unit 3/3 Trade Street, Ormiston (1)		(22.89)
30/06/2015	280/002	Unit 3/3 Trade Street, Ormiston (1)		(16.13)
30/06/2015	280/002	Unit 3/3 Trade Street, Ormiston (1)		(374.45)
14/05/2015	301	Accountancy Fees (1)		38.57
10/10/2014	302	Administration Costs (2)		14.25
14/05/2015	302	Administration Costs (2)		12.00
30/06/2015	375/004	Unit 3/3 Trade Street, Ormiston (1)		374.45

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Total Amount				(865.85)

Calculation of tax entries

Calculation of timing differences

30/06/2015	238/001	Goldman Sachs Emerging Leaders Fund		149.34
30/06/2015	238/002	Colonial First State Imputation Fund		5.53
Total Amount				154.87

Calculation of permanent differences

30/06/2015	238/002	Colonial First State Imputation Fund - Cap Dist		(16.96)
30/06/2015	247	Aurizon Holdings Limited - Ordinary Fully Paid (776/001) - Non Tax Revn		652.95
30/06/2015	247	Goldman Sachs Emerging Leaders Fund (784/001) - Non Tax Revn		12,341.16
30/06/2015	247	Colonial First State Imputation Fund (784/002) - Non Tax Revn		0.01
14/05/2015	301	Accountancy Fees (Gen Exp Percent: 98.295%)		(973.12)
14/05/2015	301	Accountancy Fees (Gen Exp Percent: 98.295%)		37.91
07/10/2014	302	Administration Costs (Gen Exp Percent: 98.295%)		(238.86)
10/10/2014	302	Administration Costs (Gen Exp Percent: 98.295%)		(205.44)
14/05/2015	302	Administration Costs (Gen Exp Percent: 98.295%)		(173.00)
10/10/2014	302	Administration Costs (Gen Exp Percent: 98.295%)		14.01
14/05/2015	302	Administration Costs (Gen Exp Percent: 98.295%)		11.80
14/05/2015	307	Auditor's Remuneration (Gen Exp Percent: 98.295%)		(519.00)
31/07/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(10.42)
29/08/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(10.42)
30/09/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
28/10/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(11.01)
28/11/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(11.01)
31/12/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
30/01/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
31/03/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
30/04/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(10.42)
29/05/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(12.19)
30/06/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
27/02/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
06/03/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(6.88)
06/03/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(6.88)
14/11/2014	375/004	Unit 3/3 Trade Street, Ormiston (Inv Exp Percent: 98.295%)		(638.92)
30/06/2015	375/004	Unit 3/3 Trade Street, Ormiston (Inv Exp Percent: 98.295%)		(4,048.76)
30/06/2015	375/004	Unit 3/3 Trade Street, Ormiston (Inv Exp Percent: 98.295%)		368.07

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28/10/2014	412/001	Gorring, Raelee Iris		(272.04)
17/11/2014	415/001	Gorring, Raelee Iris		(1,300.00)
12/12/2014	415/001	Gorring, Raelee Iris		(1,300.00)
15/04/2015	415/001	Gorring, Raelee Iris		(1,300.00)
15/04/2015	415/001	Gorring, Raelee Iris		(1,300.00)
05/05/2015	415/001	Gorring, Raelee Iris		(1,300.00)
19/06/2015	415/001	Gorring, Raelee Iris		(2,550.00)
30/06/2015	415/001	Gorring, Raelee Iris		(5,000.00)
04/03/2015	415/001	Gorring, Raelee Iris		(855.00)
28/04/2015	415/001	Gorring, Raelee Iris		(1,280.00)
30/06/2015	415/001	Gorring, Raelee Iris		(1,285.00)
02/02/2015	415/001	Gorring, Raelee Iris		(1,300.00)
13/02/2015	415/001	Gorring, Raelee Iris		(1,300.00)
16/03/2015	415/001	Gorring, Raelee Iris		(1,300.00)
28/10/2014	415/001	Gorring, Raelee Iris		(1,027.96)
18/08/2014	425/002	Unit 3 Trade Street (Inv Exp Percent: 98.295%)		(883.50)
18/11/2014	425/002	Unit 3 Trade Street (Inv Exp Percent: 98.295%)		(890.54)
13/05/2015	425/002	Unit 3 Trade Street (Inv Exp Percent: 98.295%)		(837.38)
17/02/2015	425/002	Unit 3 Trade Street (Inv Exp Percent: 98.295%)		(867.97)
30/06/2015		Capital Gains Discount		87.00
30/06/2015		Exempt Pension Income		16,318.00
30/06/2015	485	Foreign credits		(64.92)
30/06/2015	485	Imputed credits		(1,219.33)
		Total Amount		(4,555.00)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2015		Exempt Capital Gains		172.02
30/06/2015	238/001	Goldman Sachs Emerging Leaders Fund	98.295	1,948.52
30/06/2015	238/002	Colonial First State Imputation Fund	98.295	572.59
30/06/2015	239/001	Aurizon Holdings Limited - Ordinary Fully Paid	98.295	795.86
30/06/2015	280/002	Unit 3/3 Trade Street, Ormiston	98.295	12,828.76
		Total Unsegregated Amount		16,317.75
		Total Exempt Pension Income		16,318.00

Pension Member Non Deductible Expenses

14/05/2015	301	Accountancy Fees (Gen Exp Percent: 98.295%)		(973.12)
14/05/2015	301	Accountancy Fees (Gen Exp Percent: 98.295%)		37.91
07/10/2014	302	Administration Costs (Gen Exp Percent: 98.295%)		(238.86)
10/10/2014	302	Administration Costs (Gen Exp Percent: 98.295%)		(205.44)
14/05/2015	302	Administration Costs (Gen Exp Percent: 98.295%)		(173.00)

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		98.295%)		
10/10/2014	302	Administration Costs (Gen Exp Percent: 98.295%)		14.01
14/05/2015	302	Administration Costs (Gen Exp Percent: 98.295%)		11.80
14/05/2015	307	Auditor's Remuneration (Gen Exp Percent: 98.295%)		(519.00)
31/07/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(10.42)
29/08/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(10.42)
30/09/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
28/10/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(11.01)
28/11/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(11.01)
31/12/2014	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
30/01/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
31/03/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
30/04/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(10.42)
29/05/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(12.19)
30/06/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
27/02/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(9.83)
06/03/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(6.88)
06/03/2015	315	Bank Charges (Gen Exp Percent: 98.295%)		(6.88)
14/11/2014	375/004	Unit 3/3 Trade Street, Ormiston (Inv Exp Percent: 98.295%)		(638.92)
30/06/2015	375/004	Unit 3/3 Trade Street, Ormiston (Inv Exp Percent: 98.295%)		(4,048.76)
30/06/2015	375/004	Unit 3/3 Trade Street, Ormiston (Inv Exp Percent: 98.295%)		368.07
18/08/2014	425/002	Unit 3 Trade Street (Inv Exp Percent: 98.295%)		(883.50)
18/11/2014	425/002	Unit 3 Trade Street (Inv Exp Percent: 98.295%)		(890.54)
13/05/2015	425/002	Unit 3 Trade Street (Inv Exp Percent: 98.295%)		(837.38)
17/02/2015	425/002	Unit 3 Trade Street (Inv Exp Percent: 98.295%)		(867.97)
		Total Amount		(9,983.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2014	30/06/2015	Non-Deductible General Expense Percentage (Actuarial %)	98.295%
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Investment Expense Calculation

01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Actuarial %)	98.295%
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Calculation of Net Capital Gains

Discounted Gains

30/06/2015	238/002	Colonial First State Imputation Fund (Discounted method)	261.52	261.52
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		Total Amount - Discounted Gains		262.00
<u>Other Items</u>				
30/06/2015		Capital Gains Discount		(87.00)
		Total Amount - Other Items		(87.00)
		Total Net Capital Gain (Assessable)		175.00
30/06/2015		Tax Exempt Percentage	98.295%	172.02
		Total Amount - Exempt Capital Gains		172.02
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		17,588.44
		Less Permanent Differences		(4,555.00)
		Less Timing Differences		154.87
		Taxable income for period		21,989.00
		Income Tax Expense (Taxable Income @ taxrate)		3,298.35
		Total Income Tax Payable (Taxable Income @ taxrate)		3,298.35
		Total Income Tax Payable		3,298.35
		Less Total Imputed Credits Used		1,219.33
		Less Total Foreign Credits Used		64.92
		Less Total Instalments paid		2,275.00
		Income Tax Payable		(260.90)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(1.90)
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		3,298.35
		Less credits treated as permanent differences		
		- Imputed Credits		1,219.33
		- Foreign Credits		64.92
		Income Tax Expense		2,014.10

Profit/(Loss) and Tax Allocations to Members

The first amount column shows the actual value of the transaction

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and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2015	501	Gorring, Raelee Iris (01) - Preserved		469,174.53
30/06/2015	502	Gorring, Raelee Iris (01) - Preserved		8,083.43
Total Amount				477,257.96

Profit/(Loss) Available for Allocation to Members

30/06/2015		Imputed credits treated as a permanent difference		1,219.33
30/06/2015		Foreign credits treated as a permanent difference		64.92
30/06/2015		Profit/(Loss) for period before allocations		17,588.44
30/06/2015		Contributions		(22,267.43)
30/06/2015		Pensions paid		22,670.00
Total Amount				19,275.26

Income Tax Expense Available for Allocation to Members

30/06/2015		Income Tax Expense for period before allocations		3,298.35
30/06/2015		Contributions tax		(3,340.12)
Total Amount				(41.77)

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	17,588.44
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	17,588.44
Total member opening balance	474,268.43
Fund Rate (Profit after exclusion/Total member opening balance)	3.71

Gorring, Raelee Iris (01)
Preserved

Members Balance

01/07/2014		Opening balance - Preserved	433,353.09	433,353.09
01/07/2014	501/001	Opening Balance - Preserved/Taxable	(23,166.91)	(23,166.91)
01/07/2014	501/002	Opening Balance - Preserved/Tax Free	(309.91)	(309.91)
01/07/2014	501/030	Share of Profit/(Loss) - Preserved/Tax Free	68.33	68.33
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	5,108.49	5,108.49

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01/07/2014	501/055	Pensions Paid - Preserved/Taxable	18,058.42	18,058.42
17/11/2014	501/055	Pensions Paid - Preserved/Taxable	(1,300.00)	(801.37)
12/12/2014	501/055	Pensions Paid - Preserved/Taxable	(1,300.00)	(712.33)
15/04/2015	501/055	Pensions Paid - Preserved/Taxable	(1,300.00)	(270.68)
15/04/2015	501/055	Pensions Paid - Preserved/Taxable	(1,300.00)	(270.68)
05/05/2015	501/055	Pensions Paid - Preserved/Taxable	(1,300.00)	(199.45)
19/06/2015	501/055	Pensions Paid - Preserved/Taxable	(2,550.00)	(76.85)
30/06/2015	501/055	Pensions Paid - Preserved/Taxable	(5,000.00)	
04/03/2015	501/055	Pensions Paid - Preserved/Taxable	(855.00)	(276.41)
28/04/2015	501/055	Pensions Paid - Preserved/Taxable	(1,280.00)	(220.93)
30/06/2015	501/055	Pensions Paid - Preserved/Taxable	(1,285.00)	
02/02/2015	501/055	Pensions Paid - Preserved/Taxable	(1,300.00)	(527.12)
13/02/2015	501/055	Pensions Paid - Preserved/Taxable	(1,300.00)	(487.95)
16/03/2015	501/055	Pensions Paid - Preserved/Taxable	(1,300.00)	(377.53)
28/10/2014	501/055	Pensions Paid - Preserved/Taxable	(1,027.96)	(690.00)
01/07/2014	501/059	Pensions Paid - Preserved/Tax Free	241.58	241.58
28/10/2014	501/059	Pensions Paid - Preserved/Tax Free	(272.04)	(182.60)
01/07/2014	501/161	Internal Transfers In - Preserved/Taxable	40,915.34	40,915.34
Total Amount - Preserved (Weighted)				469,174.53

Member Allocations

30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	18,721.40	
30/06/2015	501/030	Members share of profit/(loss) - Preserved/Tax Free	227.39	

Closing Balance - Preserved 470,547.22

Gorring, Raelee Iris (01)
Preserved

Members Balance

01/07/2014		Opening balance - Preserved	40,915.34	40,915.34
01/07/2014	502/001	Opening Balance - Preserved/Taxable	19,881.26	19,881.26
01/07/2014	502/011	Employer Contributions - Concessional	(23,907.46)	(23,907.46)
08/07/2014	502/011	Employer Contributions - Concessional	493.40	482.59
08/08/2014	502/011	Employer Contributions - Concessional	506.73	452.59
08/09/2014	502/011	Employer Contributions - Concessional	506.73	409.55
08/10/2014	502/011	Employer Contributions - Concessional	2,306.73	1,674.75
07/11/2014	502/011	Employer Contributions - Concessional	2,306.73	1,485.15
08/12/2014	502/011	Employer Contributions - Concessional	2,306.73	1,289.24
08/01/2015	502/011	Employer Contributions - Concessional	2,306.73	1,093.33
10/04/2015	502/011	Employer Contributions - Concessional	2,306.73	511.90
08/05/2015	502/011	Employer Contributions - Concessional	2,306.73	334.95
09/06/2015	502/011	Employer Contributions - Concessional	2,306.73	132.72
06/02/2015	502/011	Employer Contributions - Concessional	2,306.73	910.05
06/03/2015	502/011	Employer Contributions - Concessional	2,306.73	733.10
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	348.77	348.77
01/07/2014	502/051	Contributions Tax - Preserved	3,586.12	3,586.12
08/07/2014	502/051	Contributions Tax - Preserved	(74.01)	(72.39)
08/08/2014	502/051	Contributions Tax - Preserved	(76.01)	(67.89)

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08/09/2014	502/051	Contributions Tax - Preserved	(76.01)	(61.43)
08/10/2014	502/051	Contributions Tax - Preserved	(346.01)	(251.21)
07/11/2014	502/051	Contributions Tax - Preserved	(346.01)	(222.77)
08/12/2014	502/051	Contributions Tax - Preserved	(346.01)	(193.39)
08/01/2015	502/051	Contributions Tax - Preserved	(346.01)	(164.00)
10/04/2015	502/051	Contributions Tax - Preserved	(346.01)	(76.79)
08/05/2015	502/051	Contributions Tax - Preserved	(346.01)	(50.24)
09/06/2015	502/051	Contributions Tax - Preserved	(346.01)	(19.91)
06/02/2015	502/051	Contributions Tax - Preserved	(346.01)	(136.51)
06/03/2015	502/051	Contributions Tax - Preserved	(346.01)	(109.96)
01/07/2014	502/053	Income Tax - Preserved/Taxable	91.31	91.31
01/07/2014	502/171	Internal Transfers Out - Preserved/Taxable	(40,915.34)	(40,915.34)
Total Amount - Preserved (Weighted)				8,083.43

Member Allocations

30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	326.47	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	41.77	
30/06/2015	502/053	Members share of tax under/over provision - Preserved/Taxable	0.21	
Closing Balance - Preserved			19,295.34	

BAS Instalment Income Reconciliation (Label T1)

30/06/2015		Capital Gains		175.00
30/06/2015		Gross Rent		13,051.00
30/06/2015		Dividends		810.00
30/06/2015		Gross Foreign Income		286.00
30/06/2015		Employer Contributions		22,267.00
30/06/2015		Trust Distributions		2,279.00
Total Amount				38,868.00

MCS Reconciliation
Gorring, Raelee Iris (01)

Employer Contributed amount

08/07/2014	502/011	Employer Contributions - Concessional		493.40
08/08/2014	502/011	Employer Contributions - Concessional		506.73
08/09/2014	502/011	Employer Contributions - Concessional		506.73
08/10/2014	502/011	Employer Contributions - Concessional		2,306.73
07/11/2014	502/011	Employer Contributions - Concessional		2,306.73
08/12/2014	502/011	Employer Contributions - Concessional		2,306.73
08/01/2015	502/011	Employer Contributions - Concessional		2,306.73
10/04/2015	502/011	Employer Contributions - Concessional		2,306.73
08/05/2015	502/011	Employer Contributions - Concessional		2,306.73
09/06/2015	502/011	Employer Contributions - Concessional		2,306.73

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06/02/2015	502/011	Employer Contributions - Concessional		2,306.73
06/03/2015	502/011	Employer Contributions - Concessional		2,306.73
		Total Amount		22,267.43
		All Contributions received for the current year		22,267.43
		Closing Account Balance		19,295.34