

JOHNSON SUPER FUND**CREATE ENTRIES REPORT AT 30/06/2019**

Created by SUPERVISOR on Tuesday 21 June, 2022 @ 16:03:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2019	776/001	InCapital Portfolio - Listed Securities Market (Market Value Date: 30/06/2019, Code: INCAPITAL)	242,950.90	(4,696.43)
30/06/2019	782/001	Incapital Portfolio - Macquarie Managed Investments (Market Value Date: 30/06/2019, Code: INCAPITALT)	98,057.77	(126.23)
		Total Amount		(4,822.66)
Calculation of permanent difference on revaluation				
30/06/2019	776/001	InCapital Portfolio - Listed Securities Market - No CGT asset		
30/06/2019	776/001	- Market Value	242,950.90	
30/06/2019	776/001	- Less Carrying Value	247,647.33	
30/06/2019	776/001	- Permanent Difference		(4,696.43)
30/06/2019	782/001	Incapital Portfolio - Macquarie Managed Investments - No CGT asset		
30/06/2019	782/001	- Market Value	98,057.77	
30/06/2019	782/001	- Less Carrying Value	98,184.00	
30/06/2019	782/001	- Permanent Difference		(126.23)
		Total Amount		(4,822.66)
Calculation of tax entries				
Calculation of timing differences				
30/06/2019	330	Bonds		
30/06/2019	330	- Revaluation	(1,137.50)	
30/06/2019	330	- Timing Difference		(1,137.50)
30/06/2019	330	Adjustment for Market Value Change 2018/19		
30/06/2019	330	- Revaluation	894.30	
30/06/2019	330	- Timing Difference		894.30
		Total Amount		(243.20)
Calculation of permanent differences				
30/06/2019	236/001	InCapital Portfolio - Listed Securities Market		(298.66)
14/09/2018	261/001	Johnson, Ian		70,270.00
17/09/2018	261/001	Johnson, Ian		20,000.00
14/09/2018	261/002	Wolfinden, Dianne		29,730.00
26/07/2018	261/002	Wolfinden, Dianne		70,270.00
30/06/2019	330	InCapital Portfolio - Listed Securities Market (776/001) - Non Tax Revn		(4,696.43)
30/06/2019	330	Incapital Portfolio - Macquarie Managed Investments (782/001) - Non Tax Revn		(126.23)
30/06/2019		Capital Losses Recouped		5,902.00
		Total Amount		191,050.68

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Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

**Non-Deductible General Expense Percentage
(Manual) 0.000%**

Investment Expense Calculation

**Non-Deductible Investment Expense Percentage
(Manual) 0.000%**

Calculation of Net Capital Gains

Discounted Gains

30/06/2019	235/001	InCapital Portfolio - Listed Securities Market (Discounted method)	1,435.97	1,435.97
30/06/2019	238/002	Incapital Foreign Invest Trust (Discounted method)	829.87	829.87
30/06/2019	238/002	Incapital Foreign Invest Trust (Discounted method)	1,172.12	1,172.12
30/06/2019	238/002	Incapital Foreign Invest Trust (Discounted method)	558.33	558.33
Total Amount - Discounted Gains				3,996.00

Other Gains

30/06/2019	235/001	InCapital Portfolio - Listed Securities Market (Other method)	1,820.37	1,820.37
30/06/2019	235/001	InCapital Portfolio - Listed Securities Market (Other method)	384.40	384.40
Total Amount - Other Gains				2,205.00

Losses

30/06/2019	236/001	InCapital Portfolio - Listed Securities Market (Other method)	(298.66)	(298.66)
Total Amount - Losses				(299.00)

Applying Capital Losses and CG Discount to Capital Gains

Losses applied to Other Gains	(2,205.00)
Losses applied to Discounted Gains	(3,996.00)
Total Amount - Losses Applied	(6,201.00)
Current year capital losses applied	(299.00)
Prior year capital losses recouped	(5,902.00)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Net Capital Gain (Label A)				
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		209,143.40
		Less Permanent Differences		191,050.68
		Less Timing Differences		(243.20)
		Taxable income for period		19,857.00
		Income Tax Expense (Taxable Income @ taxrate)		2,978.55
		Total Income Tax Payable (Taxable Income @ taxrate)		2,978.55
		Total Income Tax Payable		2,978.55
		Less Total Imputed Credits Used		3,965.18
		Less Total Foreign Credits Used		203.61
		Less Total TFN Credits		53.00
		Income Tax Payable		(1,243.24)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(984.24)
Profit/(Loss) and Tax Allocations to Members				
The first amount column shows the actual value of the transaction				
and the second amount column shows the weighted value of the transaction				
<u>Members Weighted Amounts</u>				
30/06/2019	501	Johnson, Ian - Unres Non Pres		295,405.95
30/06/2019	502	Wolfinden, Dianne - Unres Non Pres		464,508.49
		Total Amount		759,914.44
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2019		Profit/(Loss) for period before allocations		209,143.40
30/06/2019		Contributions		(195,575.30)
30/06/2019		Life insurance		4,403.40
		Total Amount		17,971.50
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2019		Income Tax Expense for period before allocations		2,978.55
30/06/2019		Contributions tax		(795.79)
30/06/2019		Life insurance tax		660.52
		Total Amount		2,843.28

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharge)		209,143.40
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		209,143.40
		Total member opening balance		602,894.94
		Fund Rate (Profit after exclusion/Total member opening balance)		34.69
Johnson, Ian Preserved				
30/06/2019	501/063	Members share of tax under/over provision - Preserved/Taxable	(31.66)	
		Closing Balance - Preserved	31.66	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2018		Opening balance - Unres Non Pres	227,190.56	227,190.56
17/04/2019	501/001	Opening Balance - Preserved/Taxable	(200,166.31)	(200,166.31)
01/07/2018	501/001	Opening Balance - Preserved/Taxable	926.69	926.69
17/04/2019	501/002	Opening Balance - Preserved/Tax Free	(27,024.25)	(27,024.25)
17/04/2019	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	200,166.31	200,166.31
17/04/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	27,024.25	27,024.25
01/07/2018	501/011	Employer Contributions - Concessional	(3,646.00)	(3,646.00)
30/06/2019	501/013	Employer Contributions - Non Preserved	3,379.00	
14/09/2018	501/015	Member/Personal Contributions - Non Preserved	70,270.00	55,638.44
17/09/2018	501/015	Member/Personal Contributions - Non Preserved	20,000.00	15,671.23
01/07/2018	501/031	Share of Profit/(Loss) - Preserved/Taxable	(9,183.28)	(9,183.28)
01/07/2018	501/051	Contributions Tax - Preserved	546.90	546.90
17/07/2018	501/053	Income Tax - Preserved/Taxable	165.13	157.44
17/08/2018	501/053	Income Tax - Preserved/Taxable	165.13	143.41
17/09/2018	501/053	Income Tax - Preserved/Taxable	165.13	129.39
17/10/2018	501/053	Income Tax - Preserved/Taxable	165.13	115.82
17/04/2019	501/053	Income Tax - Preserved/Taxable	(660.52)	(133.91)
01/07/2018	501/053	Income Tax - Preserved/Taxable	(982.39)	(982.39)
30/06/2019	501/061	Contributions Tax - Unrestricted Non Preserved	(506.85)	
17/04/2019	501/063	Income Tax - Unrestricted Non Preserved/Taxable	660.52	133.91
17/07/2018	501/130	Life Insurance Premiums - Preserved/Taxable	(1,100.85)	(1,049.58)
17/08/2018	501/130	Life Insurance Premiums - Preserved/Taxable	(1,100.85)	(956.08)

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17/09/2018	501/130	Life Insurance Premiums - Preserved/Taxable	(1,100.85)	(862.58)
17/10/2018	501/130	Life Insurance Premiums - Preserved/Taxable	(1,100.85)	(772.10)
17/04/2019	501/130	Life Insurance Premiums - Preserved/Taxable	4,403.40	892.74
01/07/2018	501/130	Life Insurance Premiums - Preserved/Taxable	12,338.08	12,338.08
17/04/2019	501/132	Life Insurance Premiums - Unrestricted Non Preserved/Taxable	(4,403.40)	(892.74)
Total Amount - Unres Non Pres (Weighted)				295,405.95
30/06/2019	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	6,986.17	
30/06/2019	501/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,105.28)	
Closing Balance - Unrestricted Non Pres			322,470.72	
Wolfinden, Dianne				
Preserved				
30/06/2019	502/063	Members share of tax under/over provision - Preserved/Taxable	(49.78)	
Closing Balance - Preserved			49.78	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2018		Opening balance - Unres Non Pres	375,704.38	375,704.38
01/07/2018	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	16,273.85	16,273.85
01/07/2018	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	1,000.00	1,000.00
01/07/2018	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	50,000.00	50,000.00
30/06/2019	502/013	Employer Contributions - Non Preserved	1,926.30	
01/07/2018	502/013	Employer Contributions - Non Preserved	(5,468.26)	(5,468.26)
14/09/2018	502/015	Member/Personal Contributions - Non Preserved	29,730.00	23,539.64
26/07/2018	502/015	Member/Personal Contributions - Non Preserved	70,270.00	65,264.47
01/07/2018	502/015	Member/Personal Contributions - Non Preserved	(50,000.00)	(50,000.00)
01/07/2018	502/020	Other Contributions - Non Preserved	(1,000.00)	(1,000.00)
01/07/2018	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(12,839.93)	(12,839.93)
30/06/2019	502/061	Contributions Tax - Unrestricted Non Preserved	(288.94)	
01/07/2018	502/061	Contributions Tax - Unrestricted Non Preserved	820.25	820.25
01/07/2018	502/063	Income Tax - Unrestricted Non Preserved/Taxable	1,214.09	1,214.09
Total Amount - Unres Non Pres (Weighted)				464,508.49
30/06/2019	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	10,985.33	
30/06/2019	502/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,738.00)	
Closing Balance - Unrestricted Non Pres			486,589.07	

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BAS Instalment Income Reconciliation (Label T1)				
30/06/2019		Gross Interest		8,902.00
30/06/2019		Dividends		13,588.00
30/06/2019		Gross Foreign Income		2,640.00
30/06/2019		Employer Contributions		5,305.00
		Total Amount		30,435.00
MCS Reconciliation				
Johnson, Ian				
<u>Personal Contributed amount</u>				
14/09/2018	501/015	Member/Personal Contributions - Non Preserved		70,270.00
17/09/2018	501/015	Member/Personal Contributions - Non Preserved		20,000.00
		Total Amount		90,270.00
<u>Employer Contributed amount</u>				
30/06/2019	501/013	Employer Contributions - Non Preserved		3,379.00
		Total Amount		3,379.00
		All Contributions received for the current year		93,649.00
		Closing Account Balance		(322,503.00)
Wolfinden, Dianne				
<u>Personal Contributed amount</u>				
26/07/2018	502/015	Member/Personal Contributions - Non Preserved		70,270.00
14/09/2018	502/015	Member/Personal Contributions - Non Preserved		29,730.00
		Total Amount		100,000.00
<u>Employer Contributed amount</u>				
30/06/2019	502/013	Employer Contributions - Non Preserved		1,926.30
		Total Amount		1,926.30
		All Contributions received for the current year		101,926.30
		Closing Account Balance		(486,638.00)