

**JOHNSON SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2016**

Created by JOHN on Thursday 4 August, 2016 @ 12:03:23

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2016	772/001	87 Cutts Street Redcliffe - Residential Property held under Trust (Market Value Date: 30/06/2014, Code: CUTTS)	356,584.15	3,716.00
30/06/2016	776/001	Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: ANZ)	24.12	(1,858.40)
30/06/2016	776/002	Woodside Petroleum Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: WPL)	26.84	(1,256.30)
30/06/2016	776/003	Telstra Corporation Limited. - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: TLS)	5.56	(754.00)
		<b>Total Amount</b>		<b>(152.70)</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2016	772/001	87 Cutts Street Redcliffe - Residential Property held under Trust - No CGT asset		
30/06/2016	772/001	- Market Value	356,584.15	
30/06/2016	772/001	- Less Carrying Value	352,868.15	
30/06/2016	772/001	- Permanent Difference		3,716.00
30/06/2016	776/001	Australia and New Zealand Banking Group Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/001	- Market Value	5,547.60	
30/06/2016	776/001	- Less Carrying Value	7,406.00	
30/06/2016	776/001	- Permanent Difference		(1,858.40)
30/06/2016	776/002	Woodside Petroleum Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/002	- Market Value	4,562.80	
30/06/2016	776/002	- Less Carrying Value	5,819.10	
30/06/2016	776/002	- Permanent Difference		(1,256.30)
30/06/2016	776/003	Telstra Corporation Limited. - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/003	- Market Value	7,228.00	
30/06/2016	776/003	- Less Carrying Value	7,982.00	
30/06/2016	776/003	- Permanent Difference		(754.00)
		<b>Total Amount</b>		<b>(152.70)</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
02/09/2015	261/001	Johnson, Christopher		5,000.00
03/09/2015	261/001	Johnson, Christopher		10,000.00
01/07/2015	261/001	Johnson, Christopher		195.00
01/09/2015	261/001	Johnson, Christopher		15,000.00
05/02/2016	263/002	Johnson, Carmel		500.00
27/01/2016	263/002	Johnson, Carmel		500.00
30/06/2016	330	87 Cutts Street Redcliffe - Residential Property held under Trust (772/001) - Non Tax Revn		3,716.00
30/06/2016	330	Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (776/001) - Non Tax		(1,858.40)

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30/06/2016	330	Revn Woodside Petroleum Limited - Ordinary Fully Paid (776/002) - Non Tax Revn		(1,256.30)
30/06/2016	330	Telstra Corporation Limited. - Ordinary Fully Paid (776/003) - Non Tax Revn		(754.00)
		<b>Total Amount</b>		<b>31,042.30</b>

**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%**

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	28,115.00
Less Permanent Differences	31,042.30
<b>Taxable income for period</b>	<b>(2,925.00)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(202.84)</b>

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

Income Tax Expense of \$461.84 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

30/06/2016	501	Johnson, Christopher - Preserved	170,700.96
30/06/2016	502	Johnson, Carmel - Preserved	15,664.07
		<b>Total Amount</b>	<b>186,365.03</b>

Profit/(Loss) Available for Allocation to Members

30/06/2016	Profit/(Loss) for period before allocations	28,115.00
30/06/2016	Contributions	(48,206.50)
30/06/2016	Life insurance	6,967.34

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**Total Amount** **(13,124.16)**

Income Tax Expense Available for Allocation to Members

**Total Amount** **0.00**

**Fund Rate or Return Calculation**

**Total profit for period (excluding Super Surcharge)** **28,115.00**

Less amounts excluded from fund rate calculation:

**Total exclusion**

**Profit after exclusion** **28,115.00**

**Total member opening balance** **154,340.88**

**Fund Rate (Profit after exclusion/Total member opening balance)** **18.22**

**Johnson, Christopher Preserved**

Members Balance

01/07/2015		Opening balance - Preserved	138,157.81	138,157.81
01/07/2015	501/001	Opening Balance - Preserved/Taxable	3,789.11	3,789.11
01/07/2015	501/002	Opening Balance - Preserved/Tax Free	22,232.19	22,232.19
26/10/2015	501/011	Employer Contributions - Concessional	1,428.04	967.63
26/10/2015	501/011	Employer Contributions - Concessional	1,285.24	870.87
26/10/2015	501/011	Employer Contributions - Concessional	1,785.05	1,209.54
20/01/2016	501/011	Employer Contributions - Concessional	1,713.65	758.50
20/01/2016	501/011	Employer Contributions - Concessional	1,428.04	632.08
20/01/2016	501/011	Employer Contributions - Concessional	1,642.25	726.90
12/04/2016	501/011	Employer Contributions - Concessional	1,713.65	369.89
12/04/2016	501/011	Employer Contributions - Concessional	1,642.25	354.47
17/07/2015	501/011	Employer Contributions - Concessional	1,572.68	1,499.63
21/07/2015	501/011	Employer Contributions - Concessional	1,356.64	1,278.80
21/07/2015	501/011	Employer Contributions - Concessional	1,444.01	1,361.16
01/07/2015	501/011	Employer Contributions - Concessional	(18,028.54)	(18,028.54)
02/09/2015	501/016	Member/Personal Contributions - Preserved	5,000.00	4,125.68
03/09/2015	501/016	Member/Personal Contributions - Preserved	10,000.00	8,224.04
01/07/2015	501/016	Member/Personal Contributions - Preserved	195.00	195.00
01/09/2015	501/016	Member/Personal Contributions - Preserved	15,000.00	12,418.03
01/07/2015	501/016	Member/Personal Contributions - Preserved	(22,232.19)	(22,232.19)
01/07/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	10,006.04	10,006.04
01/07/2015	501/051	Contributions Tax - Preserved	2,704.28	2,704.28
01/07/2015	501/053	Income Tax - Preserved/Taxable	(2,775.97)	(2,775.97)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2015	501/110	Insurance Policy Proceeds - Preserved/Taxable	133.51	133.51
11/09/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(386.44)	(309.36)
12/10/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(386.44)	(276.63)
11/02/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(469.70)	(179.67)
11/11/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(386.44)	(244.96)
11/12/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(386.44)	(213.28)
11/03/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(469.70)	(142.45)
11/01/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(386.44)	(180.55)
11/04/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(469.70)	(102.67)
11/05/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(469.70)	(64.17)
14/06/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(469.70)	(20.53)
13/07/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(386.44)	(372.71)
11/08/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(386.44)	(342.09)
01/07/2015	501/130	Life Insurance Premiums - Preserved/Taxable	4,171.57	4,171.57
<b>Total Amount - Preserved (Weighted)</b>				<b>170,700.96</b>

Member Allocations

30/06/2016	501/031	Members share of profit/(loss) - Preserved/Taxable	(12,021.07)	
<b>Closing Balance - Preserved</b>			<b>168,289.66</b>	

**Johnson, Carmel**  
**Preserved**

Members Balance

01/07/2015		Opening balance - Preserved	16,183.07	16,183.07
01/07/2015	502/001	Opening Balance - Preserved/Taxable	3,573.44	3,573.44
01/07/2015	502/002	Opening Balance - Preserved/Tax Free	1,843.54	1,843.54
01/07/2015	502/011	Employer Contributions - Concessional	(6,589.31)	(6,589.31)
01/07/2015	502/016	Member/Personal Contributions - Preserved	(1,843.54)	(1,843.54)
05/02/2016	502/019	Other Contributions - Non Taxable	500.00	199.45
27/01/2016	502/019	Other Contributions - Non Taxable	500.00	211.75
01/07/2015	502/031	Share of Profit/(Loss) - Preserved/Taxable	855.07	855.07
01/07/2015	502/051	Contributions Tax - Preserved	988.38	988.38
01/07/2015	502/053	Income Tax - Preserved/Taxable	(423.04)	(423.04)
11/09/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(147.13)	(117.78)
12/10/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(147.13)	(105.32)
11/02/2016	502/130	Life Insurance Premiums - Preserved/Taxable	(176.77)	(67.62)
11/11/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(147.13)	(93.26)
11/12/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(147.13)	(81.20)
11/03/2016	502/130	Life Insurance Premiums - Preserved/Taxable	(176.77)	(53.61)
11/01/2016	502/130	Life Insurance Premiums - Preserved/Taxable	(147.13)	(68.74)
11/04/2016	502/130	Life Insurance Premiums - Preserved/Taxable	(176.77)	(38.64)
11/05/2016	502/130	Life Insurance Premiums - Preserved/Taxable	(176.77)	(24.15)
14/06/2016	502/130	Life Insurance Premiums - Preserved/Taxable	(176.77)	(7.73)
13/07/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(147.13)	(141.90)
11/08/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(147.13)	(130.25)
01/07/2015	502/130	Life Insurance Premiums - Preserved/Taxable	1,595.46	1,595.46
<b>Total Amount - Preserved (Weighted)</b>				<b>15,664.07</b>

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Member Allocations

30/06/2016	502/031	Members share of profit/(loss) - Preserved/Taxable	(1,103.09)	
		<b>Closing Balance - Preserved</b>	<b>14,166.22</b>	

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2016		Gross Rent		17,320.00
30/06/2016		Gross Interest		1,246.00
30/06/2016		Dividends		1,540.00
30/06/2016		Employer Contributions		17,012.00
		<b>Total Amount</b>		<b>37,118.00</b>

**MCS Reconciliation**  
**Johnson, Christopher**

Personal Contributed amount

01/09/2015	501/016	Member/Personal Contributions - Preserved		15,000.00
01/07/2015	501/016	Member/Personal Contributions - Preserved		195.00
03/09/2015	501/016	Member/Personal Contributions - Preserved		10,000.00
02/09/2015	501/016	Member/Personal Contributions - Preserved		5,000.00
		<b>Total Amount</b>		<b>30,195.00</b>

Employer Contributed amount

26/10/2015	501/011	Employer Contributions - Concessional		1,785.05
26/10/2015	501/011	Employer Contributions - Concessional		1,285.24
26/10/2015	501/011	Employer Contributions - Concessional		1,428.04
21/07/2015	501/011	Employer Contributions - Concessional		1,444.01
21/07/2015	501/011	Employer Contributions - Concessional		1,356.64
20/01/2016	501/011	Employer Contributions - Concessional		1,642.25
20/01/2016	501/011	Employer Contributions - Concessional		1,428.04
20/01/2016	501/011	Employer Contributions - Concessional		1,713.65
17/07/2015	501/011	Employer Contributions - Concessional		1,572.68
12/04/2016	501/011	Employer Contributions - Concessional		1,713.65
12/04/2016	501/011	Employer Contributions - Concessional		1,642.25
		<b>Total Amount</b>		<b>17,011.50</b>

	All Contributions received for the current year	47,206.50
	Closing Account Balance	168,289.66

**Johnson, Carmel**

Other Contributions

05/02/2016	502/019	Other Contributions - Non Taxable		500.00
27/01/2016	502/019	Other Contributions - Non Taxable		500.00

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<b>Total Amount</b>				<b>1,000.00</b>
All Contributions received for the current year				1,000.00
Closing Account Balance				14,166.22