

GHIDELLA FAMILY SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2016
Created by LSMITH on Tuesday 14 March, 2017 @ 09:14:55

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2016	747/001	Premium Online Wrap (Market Value Date: 30/06/2016, Code: GHIE)	791,475.54	(7,806.91)
30/06/2016	776/001	Amp Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: AMP)	5.16	(783.46)
30/06/2016	776/002	Commonwealth Bank of Australia. - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: CBA)	74.37	(12,679.90)
30/06/2016	776/003	Wesfarmers Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: WES)	40.10	190.10
		Total Amount		(21,080.17)
Calculation of permanent difference on revaluation				
30/06/2016	747/001	Premium Online Wrap - No CGT asset		
30/06/2016	747/001	- Market Value	791,475.54	
30/06/2016	747/001	- Less Carrying Value	799,282.45	
30/06/2016	747/001	- Permanent Difference		(7,806.91)
30/06/2016	776/001	Amp Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/001	- Market Value	4,700.76	
30/06/2016	776/001	- Less Carrying Value	5,484.22	
30/06/2016	776/001	- Permanent Difference		(783.46)
30/06/2016	776/002	Commonwealth Bank of Australia. - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/002	- Market Value	92,888.13	
30/06/2016	776/002	- Less Carrying Value	105,568.03	
30/06/2016	776/002	- Permanent Difference		(12,679.90)
30/06/2016	776/003	Wesfarmers Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/003	- Market Value	7,378.40	
30/06/2016	776/003	- Less Carrying Value	7,188.30	
30/06/2016	776/003	- Permanent Difference		190.10
		Total Amount		(21,080.17)
Calculation of tax entries				
Calculation of timing differences				
30/06/2016	238/001	Premium Online Wrap		264.20
		Total Amount		264.20
Calculation of permanent differences				
30/06/2016	238/001	Premium Online Wrap - Cap Dist		918.11
18/02/2016	301	Accountancy Fees (Gen Exp Percent: 66.605%)		(739.98)
18/02/2016	302	Administration Costs (Gen Exp Percent: 66.605%)		(117.22)
30/06/2016	302	Administration Costs (Gen Exp Percent: 66.605%)		(5,998.25)
18/02/2016	307	Auditor's Remuneration (Gen Exp Percent:		(395.63)

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		66.605%)		
30/06/2016	330	Premium Online Wrap (747/001) - Non Tax Revn		(7,806.91)
30/06/2016	330	Amp Limited - Ordinary Fully Paid (776/001) - Non Tax Revn		(783.46)
30/06/2016	330	Commonwealth Bank of Australia. - Ordinary Fully Paid (776/002) - Non Tax Revn		(12,679.90)
30/06/2016	330	Wesfarmers Limited - Ordinary Fully Paid (776/003) - Non Tax Revn		190.10
26/05/2016	413/002	Ghidella, Veronica Ursula		(6,404.00)
14/07/2015	413/002	Ghidella, Veronica Ursula		(5,443.40)
18/11/2015	413/002	Ghidella, Veronica Ursula		(6,404.00)
14/07/2015	416/002	Ghidella, Veronica Ursula		(11,556.60)
18/11/2015	416/002	Ghidella, Veronica Ursula		(13,596.00)
26/05/2016	416/002	Ghidella, Veronica Ursula		(13,596.00)
30/06/2016		Capital Gains Discount		5,080.00
30/06/2016		Exempt Pension Income		31,867.00
30/06/2016	485	Foreign credits		(363.90)
30/06/2016	485	Imputed credits		(5,728.78)
		Total Amount		(53,558.82)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2016		Exempt Capital Gains		6,883.63
30/06/2016	238/001	Premium Online Wrap	66.605	17,053.14
30/06/2016	239/001	Amp Limited - Ordinary Fully Paid	66.605	233.61
30/06/2016	239/002	Commonwealth Bank of Australia. - Ordinary Fully Paid	66.605	4,785.57
30/06/2016	239/003	Wesfarmers Limited - Ordinary Fully Paid	66.605	340.68
30/06/2016	250/002	ANZ Term Deposit	66.605	2,250.69
30/06/2016	250/004	ANZ: 014-506 292194045	66.605	250.52
30/06/2016	265/001	Other Income - Assessable	66.605	69.27
		Total Unsegregated Amount		31,867.11
		Total Exempt Pension Income		31,867.00

Pension Member Non Deductible Expenses

18/02/2016	301	Accountancy Fees (Gen Exp Percent: 66.605%)		(739.98)
18/02/2016	302	Administration Costs (Gen Exp Percent: 66.605%)		(117.22)
30/06/2016	302	Administration Costs (Gen Exp Percent: 66.605%)		(5,998.25)
18/02/2016	307	Auditor's Remuneration (Gen Exp Percent: 66.605%)		(395.63)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				(7,251.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2015	30/06/2016	Non-Deductible General Expense Percentage (Actuarial %)		66.605%
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Investment Expense Calculation

01/07/2015	30/06/2016	Non-Deductible Investment Expense Percentage (Actuarial %)		66.605%
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Calculation of Net Capital Gains

Discounted Gains

30/06/2016	238/001	Premium Online Wrap (Discounted method)	15,238.60	15,238.60
Total Amount - Discounted Gains				15,239.00

Other Gains

30/06/2016	238/001	Premium Online Wrap (Other method)	348.71	348.71
Total Amount - Other Gains				349.00

Losses

30/06/2016	235/006	Premium Online Disposals Account (Other method)	(172.85)	(172.85)
Total Amount - Losses				(173.00)

Other Items

30/06/2016		Capital Gains Discount		(5,080.00)
Total Amount - Other Items				(5,080.00)

Total Net Capital Gain (Assessable) 10,335.00

30/06/2016		Tax Exempt Percentage	66.605%	6,883.63
Total Amount - Exempt Capital Gains				6,883.63

Entry Summary

Fund Tax Rate (Percentage) 15.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total profit for period		11,235.03
		Less Permanent Differences		(53,558.82)
		Less Timing Differences		264.20
		Taxable income for period		64,531.00
		Income Tax Expense (Taxable Income @ taxrate)		9,679.65
		Total Income Tax Payable (Taxable Income @ taxrate)		9,679.65
		Total Income Tax Payable		9,679.65
		Less Total Imputed Credits Used		5,728.78
		Less Total Foreign Credits Used		363.90
		Less Total Instalments paid		4,454.00
		Income Tax Payable		(867.03)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(608.03)
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		9,679.65
		Less credits treated as permanent differences		
		- Imputed Credits		5,728.78
		- Foreign Credits		363.90
		Income Tax Expense		3,586.97

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	Ghidella, David Charles - Preserved	353,011.62
30/06/2016	502	Ghidella, Veronica Ursula - Unres Non Pres	708,042.01
30/06/2016	503	Ghidella, Veronica Ursula - Unres Non Pres	1,788.26
		Total Amount	1,062,841.89

Profit/(Loss) Available for Allocation to Members

30/06/2016		Imputed credits treated as a permanent difference	5,728.78
30/06/2016		Foreign credits treated as a permanent difference	363.90
30/06/2016		Profit/(Loss) for period before allocations	11,235.03
30/06/2016		Contributions	(55,000.00)
30/06/2016		Life insurance	2,553.12
30/06/2016		Pensions paid	57,000.00
		Total Amount	21,880.83

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Income Tax Expense Available for Allocation to Members

30/06/2016		Income Tax Expense for period before allocations		9,679.65
30/06/2016		Contributions tax		(8,250.00)
30/06/2016		Life insurance tax		382.97
		Total Amount		1,812.62

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	11,235.03
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	11,235.03
Total member opening balance	1,090,589.14
Fund Rate (Profit after exclusion/Total member opening balance)	1.03

Ghidella, David Charles
Preserved

Members Balance

01/07/2015		Opening balance - Preserved	351,989.76	351,989.76
01/07/2015	501/001	Opening Balance - Preserved/Taxable	35,319.99	35,319.99
08/06/2016	501/016	Member/Personal Contributions - Preserved	20,000.00	1,202.19
01/07/2015	501/016	Member/Personal Contributions - Preserved	(20,000.00)	(20,000.00)
01/07/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	(22,970.28)	(22,970.28)
08/06/2016	501/051	Contributions Tax - Preserved	(3,000.00)	(180.33)
01/07/2015	501/051	Contributions Tax - Preserved	3,000.00	3,000.00
30/06/2016	501/053	Income Tax - Preserved/Taxable	382.97	
01/07/2015	501/053	Income Tax - Preserved/Taxable	2,103.05	2,103.05
30/06/2016	501/130	Life Insurance Premiums - Preserved/Taxable	(2,553.12)	
01/07/2015	501/130	Life Insurance Premiums - Preserved/Taxable	2,547.24	2,547.24
		Total Amount - Preserved (Weighted)		353,011.62

Member Allocations

30/06/2016	501/031	Members share of profit/(loss) - Preserved/Taxable	7,267.48	
30/06/2016	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,803.48)	
		Closing Balance - Preserved	372,283.61	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Ghidella, Veronica Ursula				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	708,812.04	708,812.04
01/07/2015	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	8,410.12	8,410.12
01/07/2015	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(6,479.78)	(6,479.78)
01/07/2015	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(16,538.62)	(16,538.62)
01/07/2015	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(33,037.59)	(33,037.59)
14/07/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(11,556.60)	(11,114.54)
18/11/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(13,596.00)	(8,358.20)
26/05/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(13,596.00)	(1,300.16)
01/07/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	45,981.60	45,981.60
26/05/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(6,404.00)	(612.40)
14/07/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(5,443.40)	(5,235.18)
18/11/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(6,404.00)	(3,936.89)
01/07/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	23,018.40	23,018.40
01/07/2015	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	29,787.34	29,787.34
01/07/2015	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(21,354.13)	(21,354.13)
		Total Amount - Unres Non Pres (Weighted)		708,042.01
30/06/2016	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	9,909.13	
30/06/2016	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	4,667.40	
		Closing Balance - Unrestricted Non Pres	696,175.91	

Ghidella, Veronica Ursula

Unrestricted Non Preserved

Members Balance

01/07/2015		Opening balance - Unres Non Pres	29,787.34	29,787.34
01/07/2015	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	8,433.21	8,433.21
08/06/2016	503/015	Member/Personal Contributions - Non Preserved	35,000.00	2,103.83
01/07/2015	503/015	Member/Personal Contributions - Non Preserved	(35,000.00)	(35,000.00)

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01/07/2015	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(41.34)	(41.34)
08/06/2016	503/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(315.57)
01/07/2015	503/061	Contributions Tax - Unrestricted Non Preserved	5,250.00	5,250.00
01/07/2015	503/063	Income Tax - Unrestricted Non Preserved/Taxable	4.00	4.00
01/07/2015	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(29,787.34)	(29,787.34)
01/07/2015	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	21,354.13	21,354.13
Total Amount - Unres Non Pres (Weighted)				1,788.26
30/06/2016	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	36.82	
30/06/2016	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(9.14)	
Closing Balance - Unrestricted Non Pres			29,777.68	

BAS Instalment Income Reconciliation (Label T1)

30/06/2016		Capital Gains		10,335.00
30/06/2016		Gross Interest		3,755.00
30/06/2016		Dividends		8,048.00
30/06/2016		Gross Foreign Income		3,469.00
30/06/2016		Member Contributions		55,000.00
30/06/2016		Trust Distributions		22,134.00
30/06/2016		Other Income		104.00
Total Amount				102,845.00

MCS Reconciliation
Ghidella, David Charles

Personal Contributed amount

08/06/2016	501/016	Member/Personal Contributions - Preserved		20,000.00
Total Amount				20,000.00
All Contributions received for the current year				20,000.00
Closing Account Balance				372,283.61

Ghidella, Veronica Ursula

Personal Contributed amount

08/06/2016	503/015	Member/Personal Contributions - Non Preserved		35,000.00
Total Amount				35,000.00
All Contributions received for the current year				35,000.00
Closing Account Balance				29,777.68

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