

**GHIDELLA FAMILY SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
 Created by SSHERMAN on Friday 19 December, 2014 @ 06:45:03

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2014	747/001	Premium Online Wrap (Market Value Date: 30/06/2014, Code: GHIE)	721,898.50	7,218.26
30/06/2014	776/001	Amp Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: AMP)	5.30	956.55
30/06/2014	776/002	Commonwealth Bank of Australia. - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: CBA)	80.88	14,545.73
30/06/2014	776/003	Wesfarmers Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: WES)	41.84	1,946.31
30/06/2014	776/004	Wesfarmers Limited - Partially Protected Ordinary Shares Fully Paid (Market Value Date: 30/06/2013, Code: WESN)	40.34	(1,576.54)
		<b>Total Amount</b>		<b>23,090.31</b>

**Calculation of permanent difference on revaluation**

30/06/2014	747/001	Premium Online Wrap - No CGT asset		
30/06/2014	747/001	- Market Value	721,898.50	
30/06/2014	747/001	- Less Carrying Value	714,680.24	
30/06/2014	747/001	- Permanent Difference		7,218.26
30/06/2014	776/001	Amp Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/001	- Market Value	4,828.30	
30/06/2014	776/001	- Less Carrying Value	3,871.75	
30/06/2014	776/001	- Permanent Difference		956.55
30/06/2014	776/002	Commonwealth Bank of Australia. - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/002	- Market Value	90,990.00	
30/06/2014	776/002	- Less Carrying Value	76,444.27	
30/06/2014	776/002	- Permanent Difference		14,545.73
30/06/2014	776/003	Wesfarmers Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/003	- Market Value	7,029.12	
30/06/2014	776/003	- Less Carrying Value	5,082.81	
30/06/2014	776/003	- Permanent Difference		1,946.31
30/06/2014	776/004	Wesfarmers Limited - Partially Protected Ordinary Shares Fully Paid - No CGT asset		
30/06/2014	776/004	- Market Value	0.00	
30/06/2014	776/004	- Less Carrying Value	1,576.54	
30/06/2014	776/004	- Permanent Difference		(1,576.54)
		<b>Total Amount</b>		<b>23,090.31</b>

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2014	238/001	Premium Online Wrap		299.24
		<b>Total Amount</b>		<b>299.24</b>

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<b>Calculation of permanent differences</b>				
30/06/2014	238/001	Premium Online Wrap - Cap Dist		2,380.57
30/06/2014	247	Premium Online Wrap (747/001) - Non Tax Revn		7,218.26
30/06/2014	247	Amp Limited - Ordinary Fully Paid (776/001) - Non Tax Revn		956.55
30/06/2014	247	Commonwealth Bank of Australia. - Ordinary Fully Paid (776/002) - Non Tax Revn		14,545.73
30/06/2014	247	Wesfarmers Limited - Ordinary Fully Paid (776/003) - Non Tax Revn		1,946.31
30/06/2014	247	Wesfarmers Limited - Partially Protected Ordinary Shares Fully Paid (776/004) - Non Tax Revn		(1,576.54)
16/08/2013	301	Accountancy Fees (Gen Exp Percent: 70.347%)		(104.47)
11/11/2013	301	Accountancy Fees (Gen Exp Percent: 70.347%)		(758.34)
24/01/2014	302	Administration Costs (Gen Exp Percent: 70.347%)		(104.47)
30/06/2014	302	Administration Costs (Gen Exp Percent: 70.347%)		(5,801.69)
11/11/2013	307	Auditor's Remuneration (Gen Exp Percent: 70.347%)		(410.12)
01/07/2013	351	Miscellaneous Expenses - Non-deductible		(450.00)
30/06/2014	413/002	Ghidella, Veronica Ursula		(19,333.13)
04/10/2013	416/002	Ghidella, Veronica Ursula		(7,000.00)
26/11/2013	416/002	Ghidella, Veronica Ursula		(21,250.00)
08/04/2014	416/002	Ghidella, Veronica Ursula		(14,000.00)
10/06/2014	416/002	Ghidella, Veronica Ursula		(14,000.00)
30/06/2014	416/002	Ghidella, Veronica Ursula		19,333.13
30/06/2014		Capital Gains Discount		15,060.00
30/06/2014		Exempt Pension Income		48,321.00
30/06/2014	485	Foreign credits		(201.27)
30/06/2014	485	Imputed credits		(5,356.78)
		<b>Total Amount</b>		<b>19,414.74</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2014		Exempt Capital Gains		21,188.52
30/06/2014	238/001	Premium Online Wrap	70.347	17,376.28
30/06/2014	239/001	Amp Limited - Ordinary Fully Paid	70.347	191.63
30/06/2014	239/002	Commonwealth Bank of Australia. - Ordinary Fully Paid	70.347	4,171.75
30/06/2014	239/003	Wesfarmers Limited - Ordinary Fully Paid	70.347	236.18
30/06/2014	239/004	Wesfarmers Limited - Partially Protected Ordinary Shares Fully Paid	70.347	73.49
30/06/2014	250/001	UBS Account 347770	70.347	640.09
30/06/2014	250/002	ANZ Term Deposit	70.347	4,443.44
		<b>Total Unsegregated Amount</b>		<b>48,321.38</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Exempt Pension Income</b>				<b>48,321.00</b>
<u>Pension Member Non Deductible Expenses</u>				
16/08/2013	301	Accountancy Fees (Gen Exp Percent: 70.347%)		(104.47)
11/11/2013	301	Accountancy Fees (Gen Exp Percent: 70.347%)		(758.34)
24/01/2014	302	Administration Costs (Gen Exp Percent: 70.347%)		(104.47)
30/06/2014	302	Administration Costs (Gen Exp Percent: 70.347%)		(5,801.69)
11/11/2013	307	Auditor's Remuneration (Gen Exp Percent: 70.347%)		(410.12)
<b>Total Amount</b>				<b>(7,179.00)</b>
 <b>Calculation of Non Deductible Expense Percentage(s)</b>				
<u>General Expense Calculation</u>				
01/07/2013	30/06/2014	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>70.347%</b>
 <u>Investment Expense Calculation</u>				
01/07/2013	30/06/2014	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>70.347%</b>
 <b>Calculation of Net Capital Gains</b>				
<u>Discounted Gains</u>				
30/06/2014	235/006	Premium Online Disposals Account (Discounted method)	26,218.35	26,218.35
30/06/2014	236/006	Premium Online Disposals Account (Discounted method)	13,109.18	13,109.18
30/06/2014	238/001	Premium Online Wrap (Discounted method)	8,115.00	8,115.00
<b>Total Amount - Discounted Gains</b>				<b>47,443.00</b>
 <u>Other Gains</u>				
30/06/2014	238/001	Premium Online Wrap (Other method)	327.41	327.41
<b>Total Amount - Other Gains</b>				<b>327.00</b>
 <u>Losses</u>				
30/06/2014	235/006	Premium Online Disposals Account (Other method)	(2,589.79)	(2,589.79)
<b>Total Amount - Losses</b>				<b>(2,590.00)</b>

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<u>Other Items</u>				
30/06/2014		Capital Gains Discount		(15,060.00)
		<b>Total Amount - Other Items</b>		<b>(15,060.00)</b>
		<b>Total Net Capital Gain (Assessable)</b>		<b>30,120.00</b>
30/06/2014		Tax Exempt Percentage	70.347%	21,188.52
		<b>Total Amount - Exempt Capital Gains</b>		<b>21,188.52</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	71,735.99
Less Permanent Differences	19,414.74
Less Timing Differences	299.24
<b>Taxable income for period</b>	<b>52,022.00</b>
Income Tax Expense (Taxable Income @ taxrate)	7,803.30
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>7,803.30</b>
Total Income Tax Payable	7,803.30
Less Total Imputed Credits Used	5,356.78
Less Total Foreign Credits Used	201.27
Less Total Instalments paid	1,131.00
<b>Income Tax Payable</b>	<b>1,114.25</b>
Add Supervisory levy	388.00
<b>Total Amount Due or Refundable</b>	<b>1,502.25</b>
<u>Income Tax Expense Reconciliation</u>	
Income Tax Expense (Taxable Income @ taxrate)	7,803.30
Less credits treated as permanent differences	
- Imputed Credits	5,356.78
- Foreign Credits	201.27
<b>Income Tax Expense</b>	<b>2,245.25</b>

**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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Members Weighted Amounts</b>				
30/06/2014	501	Ghidella, David Charles - Preserved		282,061.05
30/06/2014	502	Ghidella, Veronica Ursula - Unres Non Pres		672,113.46
30/06/2014	503	Ghidella, Veronica Ursula - Unres Non Pres		1,106.16
<b>Total Amount</b>				<b>955,280.67</b>
<b>Profit/(Loss) Available for Allocation to Members</b>				
30/06/2014		Imputed credits treated as a permanent difference		5,356.78
30/06/2014		Foreign credits treated as a permanent difference		201.27
30/06/2014		Profit/(Loss) for period before allocations		71,735.99
30/06/2014		Contributions		(35,000.00)
30/06/2014		Pensions paid		56,250.00
<b>Total Amount</b>				<b>98,544.04</b>
<b>Income Tax Expense Available for Allocation to Members</b>				
30/06/2014		Income Tax Expense for period before allocations		7,803.30
30/06/2014		Contributions tax		(5,250.00)
<b>Total Amount</b>				<b>2,553.30</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surcharge)</b>				<b>71,735.99</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>71,735.99</b>
<b>Total member opening balance</b>				<b>975,416.96</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>7.35</b>
<b>Ghidella, David Charles Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Preserved	281,618.58	281,618.58
11/06/2014	501/016	Member/Personal Contributions - Preserved	10,000.00	520.55
11/06/2014	501/051	Contributions Tax - Preserved	(1,500.00)	(78.08)
<b>Total Amount - Preserved (Weighted)</b>				<b>282,061.05</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Member Allocations</b>				
30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	29,096.62	
30/06/2014	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2,543.33)	
30/06/2014	501/053	Members share of tax under/over provision - Preserved/Taxable	2.09	
<b>Closing Balance - Preserved</b>			<b>316,669.78</b>	
<b>Ghidella, Veronica Ursula</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	670,842.89	670,842.89
04/10/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(7,000.00)	(5,158.90)
26/11/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(21,250.00)	(12,575.34)
08/04/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(14,000.00)	(3,183.56)
10/06/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(14,000.00)	(767.12)
30/06/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	19,333.13	
30/06/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(19,333.13)	
01/07/2013	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	22,955.49	22,955.49
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>672,113.46</b>
30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	45,503.46	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	23,829.86	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>706,881.70</b>	
<b>Ghidella, Veronica Ursula</b>				
<b>Preserved</b>				
30/06/2014	503/063	Members share of tax under/over provision - Preserved/Taxable	0.01	
<b>Closing Balance - Preserved</b>			<b>(0.01)</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	22,955.49	22,955.49
11/06/2014	503/015	Member/Personal Contributions - Non Preserved	25,000.00	1,301.37
11/06/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(195.21)
01/07/2013	503/173	Internal Transfers Out - Unrestricted Non	(22,955.49)	(22,955.49)

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		Preserved/Taxable		
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>1,106.16</b>
30/06/2014	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	114.11	
30/06/2014	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(9.97)	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>21,354.14</b>	

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

30/06/2014		Capital Gains		30,120.00
30/06/2014		Gross Interest		7,226.00
30/06/2014		Dividends		6,643.00
30/06/2014		Gross Foreign Income		3,053.00
30/06/2014		Member Contributions		35,000.00
30/06/2014		Trust Distributions		21,648.00
		<b>Total Amount</b>		<b>103,690.00</b>

**MCS Reconciliation**

**Ghidella, David Charles**

Personal Contributed amount

11/06/2014	501/016	Member/Personal Contributions - Preserved		10,000.00
		<b>Total Amount</b>		<b>10,000.00</b>
		All Contributions received for the current year		10,000.00
		Closing Account Balance		316,669.77

**Ghidella, Veronica Ursula**

Personal Contributed amount

11/06/2014	503/015	Member/Personal Contributions - Non Preserved		25,000.00
		<b>Total Amount</b>		<b>25,000.00</b>
		All Contributions received for the current year		25,000.00
		Closing Account Balance		21,354.13