

**GHIDELLA FAMILY SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2015**

Created by LSMITH on Tuesday 27 October, 2015 @ 08:53:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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**Asset revaluation amounts**

30/06/2015	747/001	Premium Online Wrap (Market Value Date: 30/06/2015, Code: GHIE)	772,329.17	11,035.89
30/06/2015	776/001	Amp Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: AMP)	6.02	655.92
30/06/2015	776/002	Commonwealth Bank of Australia. - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: CBA)	85.13	4,807.15
30/06/2015	776/003	Wesfarmers Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: WES)	39.03	(458.26)
<b>Total Amount</b>				<b>16,040.70</b>

**Calculation of permanent difference on revaluation**

30/06/2015	747/001	Premium Online Wrap - No CGT asset		
30/06/2015	747/001	- Market Value	772,329.17	
30/06/2015	747/001	- Less Carrying Value	761,293.28	
30/06/2015	747/001	- Permanent Difference		11,035.89
30/06/2015	776/001	Amp Limited - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/001	- Market Value	5,484.22	
30/06/2015	776/001	- Less Carrying Value	4,828.30	
30/06/2015	776/001	- Permanent Difference		655.92
30/06/2015	776/002	Commonwealth Bank of Australia. - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/002	- Market Value	100,538.53	
30/06/2015	776/002	- Less Carrying Value	95,731.38	
30/06/2015	776/002	- Permanent Difference		4,807.15
30/06/2015	776/003	Wesfarmers Limited - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/003	- Market Value	6,830.25	
30/06/2015	776/003	- Less Carrying Value	7,288.51	
30/06/2015	776/003	- Permanent Difference		(458.26)
<b>Total Amount</b>				<b>16,040.70</b>

**Calculation of tax entries****Calculation of timing differences**

30/06/2015	238/001	Premium Online Wrap		608.40
<b>Total Amount</b>				<b>608.40</b>

**Calculation of permanent differences**

30/06/2015	238/001	Premium Online Wrap - Cap Dist		181.71
30/06/2015	247	Premium Online Wrap (747/001) - Non Tax Revn		11,035.89
30/06/2015	247	Amp Limited - Ordinary Fully Paid (776/001) - Non Tax Revn		655.92
30/06/2015	247	Commonwealth Bank of Australia. - Ordinary Fully Paid (776/002) - Non Tax Revn		4,807.15
30/06/2015	247	Wesfarmers Limited - Ordinary Fully Paid		(458.26)

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		(776/003) - Non Tax Revn		
06/01/2015	301	Accountancy Fees (Gen Exp Percent: 68.284%)		(751.12)
06/01/2015	302	Administration Costs (Gen Exp Percent: 68.284%)		(120.18)
30/06/2015	302	Administration Costs (Gen Exp Percent: 68.284%)		(6,084.49)
06/01/2015	307	Auditor's Remuneration (Gen Exp Percent: 68.284%)		(398.10)
30/06/2015	393/001	Ghidella, David Charles		(1,739.36)
14/04/2015	413/002	Ghidella, Veronica Ursula		(3,336.00)
01/06/2015	413/002	Ghidella, Veronica Ursula		(3,336.00)
27/01/2015	413/002	Ghidella, Veronica Ursula		(3,336.00)
11/07/2014	413/002	Ghidella, Veronica Ursula		(9,674.40)
12/08/2014	413/002	Ghidella, Veronica Ursula		(3,336.00)
11/07/2014	416/002	Ghidella, Veronica Ursula		(19,325.60)
12/08/2014	416/002	Ghidella, Veronica Ursula		(6,664.00)
27/01/2015	416/002	Ghidella, Veronica Ursula		(6,664.00)
14/04/2015	416/002	Ghidella, Veronica Ursula		(6,664.00)
01/06/2015	416/002	Ghidella, Veronica Ursula		(6,664.00)
30/06/2015		Capital Gains Discount		8,085.00
30/06/2015		Exempt Pension Income		40,171.00
30/06/2015	485	Foreign credits		(309.48)
30/06/2015	485	Imputed credits		(5,722.60)
		<b>Total Amount</b>		<b>(19,646.92)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2015		Exempt Capital Gains		13,127.60
30/06/2015	238/001	Premium Online Wrap	68.284	18,101.95
30/06/2015	239/001	Amp Limited - Ordinary Fully Paid	68.284	213.87
30/06/2015	239/002	Commonwealth Bank of Australia. - Ordinary Fully Paid	68.284	4,625.15
30/06/2015	239/003	Wesfarmers Limited - Ordinary Fully Paid	68.284	378.87
30/06/2015	250/001	UBS Account 347770	68.284	138.68
30/06/2015	250/002	ANZ Term Deposit	68.284	3,360.36
30/06/2015	250/004	ANZ: 014-506 292194045	68.284	224.76
		<b>Total Unsegregated Amount</b>		<b>40,171.24</b>
		<b>Total Exempt Pension Income</b>		<b>40,171.00</b>

Pension Member Non Deductible Expenses

06/01/2015	301	Accountancy Fees (Gen Exp Percent: 68.284%)		(751.12)
06/01/2015	302	Administration Costs (Gen Exp Percent: 68.284%)		(120.18)

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30/06/2015	302	Administration Costs (Gen Exp Percent: 68.284%)		(6,084.49)
06/01/2015	307	Auditor's Remuneration (Gen Exp Percent: 68.284%)		(398.10)
		<b>Total Amount</b>		<b>(7,354.00)</b>

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>68.284%</b>
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Investment Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>68.284%</b>
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**Calculation of Net Capital Gains**

Discounted Gains

30/06/2015	235/006	Premium Online Disposals Account (Discounted method)	5,644.05	5,644.05
30/06/2015	236/006	Premium Online Disposals Account (Discounted method)	2,822.03	2,822.03
30/06/2015	238/001	Premium Online Wrap (Discounted method)	15,787.82	15,787.82
		<b>Total Amount - Discounted Gains</b>		<b>24,254.00</b>

Other Gains

30/06/2015	238/001	Premium Online Wrap (Other method)	3,056.05	3,056.05
		<b>Total Amount - Other Gains</b>		<b>3,056.00</b>

Other Items

30/06/2015		Capital Gains Discount		(8,085.00)
		<b>Total Amount - Other Items</b>		<b>(8,085.00)</b>
		<b>Total Net Capital Gain (Assessable)</b>		<b>19,225.00</b>
30/06/2015		Tax Exempt Percentage	68.284%	13,127.60
		<b>Total Amount - Exempt Capital Gains</b>		<b>13,127.60</b>

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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	50,008.51
Less Permanent Differences	(19,646.92)
Less Timing Differences	608.40
<b>Taxable income for period</b>	<b>69,047.00</b>
Income Tax Expense (Taxable Income @ taxrate)	10,357.05
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>10,357.05</b>
Total Income Tax Payable	10,357.05
Less Total Imputed Credits Used	5,722.60
Less Total Foreign Credits Used	309.48
Less Total Instalments paid	2,333.00
<b>Income Tax Payable</b>	<b>1,991.97</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>2,250.97</b>
<u>Income Tax Expense Reconciliation</u>	
Income Tax Expense (Taxable Income @ taxrate)	10,357.05
Less credits treated as permanent differences	
- Imputed Credits	5,722.60
- Foreign Credits	309.48
<b>Income Tax Expense</b>	<b>4,324.97</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

Members Weighted Amounts

30/06/2015	501	Ghidella, David Charles - Preserved	316,995.80
30/06/2015	502	Ghidella, Veronica Ursula - Unres Non Pres	684,164.60
30/06/2015	503	Ghidella, Veronica Ursula - Unres Non Pres	570.55
<b>Total Amount</b>			<b>1,001,730.95</b>

Profit/(Loss) Available for Allocation to Members

30/06/2015	Imputed credits treated as a permanent difference	5,722.60
30/06/2015	Foreign credits treated as a permanent difference	309.48
30/06/2015	Profit/(Loss) for period before allocations	50,008.51
30/06/2015	Contributions	(55,000.00)
30/06/2015	Life insurance	2,547.24
30/06/2015	Pensions paid	69,000.00

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**Total Amount** **72,587.83**

Income Tax Expense Available for Allocation to Members

30/06/2015		Income Tax Expense for period before allocations		10,357.05
30/06/2015		Contributions tax		(8,250.00)
30/06/2015		Life insurance tax		121.18

**Total Amount** **2,228.23**

**Fund Rate or Return Calculation**

**Total profit for period (excluding Super Surcharge)** **50,008.51**

Less amounts excluded from fund rate calculation:

**Total exclusion**

**Profit after exclusion** **50,008.51**

**Total member opening balance** **1,044,905.60**

**Fund Rate (Profit after exclusion/Total member opening balance)** **4.79**

**Ghidella, David Charles**  
**Preserved**

Members Balance

01/07/2014		Opening balance - Preserved	316,669.77	316,669.77
01/07/2014	501/001	Opening Balance - Preserved/Taxable	35,051.19	35,051.19
23/06/2015	501/016	Member/Personal Contributions - Preserved	20,000.00	383.56
01/07/2014	501/016	Member/Personal Contributions - Preserved	(10,000.00)	(10,000.00)
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	(29,096.61)	(29,096.61)
23/06/2015	501/051	Contributions Tax - Preserved	(3,000.00)	(57.53)
01/07/2014	501/051	Contributions Tax - Preserved	1,500.00	1,500.00
30/06/2015	501/053	Income Tax - Preserved/Taxable	121.18	
01/07/2014	501/053	Income Tax - Preserved/Taxable	2,545.42	2,545.42
30/06/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(807.88)	
30/06/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(1,739.36)	

**Total Amount - Preserved (Weighted)** **316,995.80**

Member Allocations

30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	22,970.28	
30/06/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2,224.23)	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Closing Balance - Preserved</b>			<b>351,989.76</b>	
<b>Ghidella, Veronica Ursula</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	706,881.70	706,881.70
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	31,542.08	31,542.08
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	4,496.73	4,496.73
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(23,829.86)	(23,829.86)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(45,503.46)	(45,503.46)
11/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(19,325.60)	(18,743.18)
12/08/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,664.00)	(5,878.93)
27/01/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,664.00)	(2,811.66)
14/04/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,664.00)	(1,405.83)
01/06/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,664.00)	(529.47)
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	36,916.87	36,916.87
14/04/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,336.00)	(703.76)
01/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,336.00)	(265.05)
27/01/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,336.00)	(1,407.52)
11/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(9,674.40)	(9,382.84)
12/08/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,336.00)	(2,942.99)
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	19,333.13	19,333.13
01/07/2014	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	21,354.13	21,354.13
01/07/2014	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(22,955.49)	(22,955.49)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>684,164.60</b>
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	33,037.59	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	16,538.62	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>708,812.04</b>	

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**Ghidella, Veronica Ursula**

**Unrestricted Non Preserved**

Members Balance

01/07/2014		Opening balance - Unres Non Pres	21,354.13	21,354.13
01/07/2014	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(1,601.36)	(1,601.36)
23/06/2015	503/015	Member/Personal Contributions - Non Preserved	35,000.00	671.23
01/07/2014	503/015	Member/Personal Contributions - Non Preserved	(25,000.00)	(25,000.00)
01/07/2014	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(114.11)	(114.11)
23/06/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(100.68)
01/07/2014	503/061	Contributions Tax - Unrestricted Non Preserved	3,750.00	3,750.00
01/07/2014	503/063	Income Tax - Unrestricted Non Preserved/Taxable	9.98	9.98
01/07/2014	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(21,354.13)	(21,354.13)
01/07/2014	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	22,955.49	22,955.49
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>570.55</b>
30/06/2015	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	41.34	
30/06/2015	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(4.00)	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>29,787.34</b>	

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

30/06/2015		Capital Gains		19,225.00
30/06/2015		Gross Interest		5,453.00
30/06/2015		Dividends		7,642.00
30/06/2015		Gross Foreign Income		3,813.00
30/06/2015		Member Contributions		55,000.00
30/06/2015		Trust Distributions		22,697.00
		<b>Total Amount</b>		<b>113,830.00</b>

**MCS Reconciliation**

**Ghidella, David Charles**

Personal Contributed amount

23/06/2015	501/016	Member/Personal Contributions - Preserved		20,000.00
		<b>Total Amount</b>		<b>20,000.00</b>
		All Contributions received for the current year		20,000.00
		Closing Account Balance		351,989.76

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<u>Personal Contributed amount</u>				
23/06/2015	503/015	Member/Personal Contributions - Non Preserved		35,000.00
<b>Total Amount</b>				<b>35,000.00</b>
All Contributions received for the current year				35,000.00
Closing Account Balance				29,787.34