

**YOONG SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2019**

Created by SUPERVISOR on Tuesday 11 February, 2020 @ 20:17:37

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2019	747/001	Portfolicare Wrap Account (Market Value Date: 30/06/2019, Code: PORTFOLIOC)	341,162.57	12,085.63
30/06/2019	776/001	Argo Investments Limited (ARG) (Market Value Date: 30/06/2019, Code: ARG)	8.12	635.31
30/06/2019	778/001	Healthbridge Repromed Unit Trust (Market Value Date: 30/06/2019, Code: HEALTHBRID)	1.40	135,867.06
		<b>Total Amount</b>		<b>148,588.00</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2019	747/001	Portfolicare Wrap Account - No CGT asset		
30/06/2019	747/001	- Market Value	341,162.57	
30/06/2019	747/001	- Less Carrying Value	329,076.94	
30/06/2019	747/001	- Permanent Difference		12,085.63
30/06/2019	776/001	Argo Investments Limited (ARG) - No CGT asset		
30/06/2019	776/001	- Market Value	32,025.28	
30/06/2019	776/001	- Less Carrying Value	31,389.97	
30/06/2019	776/001	- Permanent Difference		635.31
30/06/2019	778/001	Healthbridge Repromed Unit Trust - No CGT asset		
30/06/2019	778/001	- Market Value	601,696.98	
30/06/2019	778/001	- Less Carrying Value	465,829.92	
30/06/2019	778/001	- Permanent Difference		135,867.06
		<b>Total Amount</b>		<b>148,588.00</b>
<b>Calculation of tax entries</b>				
<b>Calculation of timing differences</b>				
30/06/2019	238/001	Portfolicare Wrap Account		2,057.00
		<b>Total Amount</b>		<b>2,057.00</b>
<b>Calculation of permanent differences</b>				
30/06/2019	238/001	Portfolicare Wrap Account - Cap Dist		3.00
30/06/2019	247	Portfolicare Wrap Account (747/001) - Non Tax Revn		12,085.63
30/06/2019	247	Argo Investments Limited (ARG) (776/001) - Non Tax Revn		635.31
30/06/2019	247	Healthbridge Repromed Unit Trust (778/001) - Non Tax Revn		135,867.06
30/06/2019	261/001	Yoong, Ray Son		913.00
30/06/2019	261/001	Yoong, Ray Son		368.00
21/05/2019	481/001	Div 293 Tax - Yoong, Ray Son		(3,750.00)
30/06/2019		Capital Gains Discount		4,140.00
30/06/2019	485	Foreign credits		(483.00)
30/06/2019	485	Imputed credits		(12,950.13)
		<b>Total Amount</b>		<b>136,828.87</b>

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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	235/002	Portfolicare Wrap Account (Discounted method)	2,825.33	2,825.33
30/06/2019	236/002	Portfolicare Wrap Account (Discounted method)	1,412.67	1,412.67
30/06/2019	238/001	Portfolicare Wrap Account (Discounted method)	9,050.00	9,050.00
<b>Total Amount - Discounted Gains</b>				<b>13,288.00</b>

Other Gains

30/06/2019	235/002	Portfolicare Wrap Account (Other method)	75.00	75.00
30/06/2019	238/001	Portfolicare Wrap Account (Other method)	71.00	71.00
<b>Total Amount - Other Gains</b>				<b>146.00</b>

Losses

30/06/2019	235/002	Portfolicare Wrap Account (Other method)	(1,013.00)	(1,013.00)
<b>Total Amount - Losses</b>				<b>(1,013.00)</b>

Applying Capital Losses and CG Discount to Capital Gains

Losses applied to Other Gains	(146.00)
Losses applied to Discounted Gains	(867.00)
<b>Total Amount - Losses Applied</b>	<b>(1,013.00)</b>
Current year capital losses applied	(1,013.00)
Capital Gains Discount	(4,140.00)
<b>Net Capital Gain (Label A)</b>	<b>8,281.00</b>

Exempt Capital Gains Calculation

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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	210,342.36
Less Permanent Differences	136,828.87
Less Timing Differences	2,057.00
<b>Taxable income for period</b>	<b>71,456.00</b>
Income Tax Expense (Taxable Income @ taxrate)	10,718.40
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>10,718.40</b>
Total Income Tax Payable	10,718.40
Less Total Imputed Credits Used	12,950.13
Less Total Foreign Credits Used	483.00
<b>Income Tax Payable</b>	<b>(2,714.73)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(2,455.73)</b>
<u>Income Tax Expense Reconciliation</u>	
Income Tax Expense (Taxable Income @ taxrate)	10,718.40
Less credits treated as permanent differences	
- Imputed Credits	12,950.13
- Foreign Credits	483.00
<b>Income Tax Expense</b>	<b>(2,714.73)</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

30/06/2019	501	Yoong, Ray Son (Accumulation) - Preserved	681,895.52
30/06/2019	502	Yoong, Alice Ya-Ju (Accumulation) - Preserved	239,826.57
		<b>Total Amount</b>	<b>921,722.09</b>

Profit/(Loss) Available for Allocation to Members

30/06/2019	Imputed credits treated as a permanent difference	12,950.13
30/06/2019	Foreign credits treated as a permanent difference	483.00
30/06/2019	Profit/(Loss) for period before allocations	210,342.36
30/06/2019	Contributions	(23,255.21)
30/06/2019	Division 293 tax	3,750.00
	<b>Total Amount</b>	<b>204,270.28</b>

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Income Tax Expense Available for Allocation to Members

30/06/2019		Income Tax Expense for period before allocations		10,718.40
30/06/2019		Contributions tax		(3,296.13)
		<b>Total Amount</b>		<b>7,422.27</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>		<b>210,342.36</b>
Less amounts excluded from fund rate calculation:		
242/001 Yoong, Ray Son	1,442.81	
242/001 Yoong, Ray Son	1,217.19	
242/001 Yoong, Ray Son	1,199.38	
242/001 Yoong, Ray Son	1,577.61	
242/001 Yoong, Ray Son	1,614.12	
242/001 Yoong, Ray Son	1,705.14	
242/001 Yoong, Ray Son	1,510.96	
242/001 Yoong, Ray Son	1,322.85	
242/001 Yoong, Ray Son	1,189.36	
242/001 Yoong, Ray Son	2,290.11	
242/001 Yoong, Ray Son	1,628.68	
242/001 Yoong, Ray Son	1,665.09	
242/001 Yoong, Ray Son	3,610.91	
261/001 Yoong, Ray Son	913.00	
261/001 Yoong, Ray Son	368.00	
<b>Total exclusion</b>		<b>(23,255.21)</b>
<b>Profit after exclusion</b>		<b>187,087.15</b>
<b>Total member opening balance</b>		<b>915,104.45</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>20.44</b>

**Yoong, Ray Son (Accumulation)**  
**Preserved**

Members Balance

01/07/2018		Opening balance - Preserved	675,277.88	675,277.88
01/07/2018	501/001	Opening Balance - Preserved/Taxable	(161,822.10)	(161,822.10)
23/07/2018	501/011	Employer Contributions - Concessional	1,442.81	1,351.89
23/08/2018	501/011	Employer Contributions - Concessional	1,217.19	1,037.11
21/09/2018	501/011	Employer Contributions - Concessional	1,199.38	926.64
18/10/2018	501/011	Employer Contributions - Concessional	1,577.61	1,102.17
26/11/2018	501/011	Employer Contributions - Concessional	1,614.12	955.21
24/12/2018	501/011	Employer Contributions - Concessional	1,705.14	878.26
23/01/2019	501/011	Employer Contributions - Concessional	1,510.96	654.06

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25/02/2019	501/011	Employer Contributions - Concessional	1,322.85	453.03
26/03/2019	501/011	Employer Contributions - Concessional	1,189.36	312.82
29/04/2019	501/011	Employer Contributions - Concessional	2,290.11	389.00
27/05/2019	501/011	Employer Contributions - Concessional	1,628.68	151.71
24/06/2019	501/011	Employer Contributions - Concessional	1,665.09	27.37
27/06/2019	501/011	Employer Contributions - Concessional	3,610.91	29.68
01/07/2018	501/011	Employer Contributions - Concessional	(19,199.31)	(19,199.31)
30/06/2019	501/016	Member/Personal Contributions - Preserved	913.00	
30/06/2019	501/016	Member/Personal Contributions - Preserved	368.00	
01/07/2018	501/031	Share of Profit/(Loss) - Preserved/Taxable	167,829.75	167,829.75
23/07/2018	501/051	Contributions Tax - Preserved	(216.42)	(202.78)
23/08/2018	501/051	Contributions Tax - Preserved	(182.58)	(155.57)
21/09/2018	501/051	Contributions Tax - Preserved	(179.91)	(139.00)
18/10/2018	501/051	Contributions Tax - Preserved	(236.64)	(165.32)
26/11/2018	501/051	Contributions Tax - Preserved	(242.12)	(143.28)
24/12/2018	501/051	Contributions Tax - Preserved	(255.77)	(131.74)
23/01/2019	501/051	Contributions Tax - Preserved	(226.64)	(98.11)
25/02/2019	501/051	Contributions Tax - Preserved	(198.43)	(67.96)
26/03/2019	501/051	Contributions Tax - Preserved	(178.40)	(46.92)
29/04/2019	501/051	Contributions Tax - Preserved	(343.52)	(58.35)
27/05/2019	501/051	Contributions Tax - Preserved	(244.30)	(22.76)
24/06/2019	501/051	Contributions Tax - Preserved	(249.76)	(4.11)
27/06/2019	501/051	Contributions Tax - Preserved	(541.64)	(4.45)
01/07/2018	501/051	Contributions Tax - Preserved	2,879.90	2,879.90
01/07/2018	501/053	Income Tax - Preserved/Taxable	6,490.51	6,490.51
21/05/2019	501/190	Division 293 Tax - Preserved/Taxable	(3,750.00)	(410.96)
01/07/2018	501/190	Division 293 Tax - Preserved/Taxable	3,821.25	3,821.25

**Total Amount - Preserved (Weighted)****681,895.52**Member Allocations

30/06/2019	501/031	Members share of profit/(loss) - Preserved/Taxable	151,120.38	
30/06/2019	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(5,491.04)	

**Closing Balance - Preserved****837,116.30****Yoong, Alice Ya-Ju (Accumulation)****Preserved**Members Balance

01/07/2018		Opening balance - Preserved	239,826.57	239,826.57
01/07/2018	502/001	Opening Balance - Preserved/Taxable	(62,337.70)	(62,337.70)
01/07/2018	502/031	Share of Profit/(Loss) - Preserved/Taxable	60,016.66	60,016.66
01/07/2018	502/053	Income Tax - Preserved/Taxable	2,321.04	2,321.04

**Total Amount - Preserved (Weighted)****239,826.57**Member Allocations

30/06/2019	502/031	Members share of profit/(loss) - Preserved/Taxable	53,149.90	
30/06/2019	502/053	Members share of tax on profit/(loss) -	(1,931.23)	

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Preserved/Taxable

**Closing Balance - Preserved****291,045.24****BAS Instalment Income Reconciliation (Label T1)**

30/06/2019		Capital Gains		8,281.00
30/06/2019		Gross Interest		2,391.00
30/06/2019		Dividends		36,254.00
30/06/2019		Gross Foreign Income		3,562.00
30/06/2019		Employer Contributions		21,974.00
30/06/2019		Trust Distributions		6,821.00
		<b>Total Amount</b>		<b>79,283.00</b>

**MCS Reconciliation****Yoong, Ray Son (Accumulation)**Personal Contributed amount

30/06/2019	501/016	Member/Personal Contributions - Preserved		913.00
30/06/2019	501/016	Member/Personal Contributions - Preserved		368.00
		<b>Total Amount</b>		<b>1,281.00</b>

Employer Contributed amount

27/06/2019	501/011	Employer Contributions - Concessional		3,610.91
27/05/2019	501/011	Employer Contributions - Concessional		1,628.68
29/04/2019	501/011	Employer Contributions - Concessional		2,290.11
24/06/2019	501/011	Employer Contributions - Concessional		1,665.09
26/03/2019	501/011	Employer Contributions - Concessional		1,189.36
25/02/2019	501/011	Employer Contributions - Concessional		1,322.85
23/01/2019	501/011	Employer Contributions - Concessional		1,510.96
24/12/2018	501/011	Employer Contributions - Concessional		1,705.14
26/11/2018	501/011	Employer Contributions - Concessional		1,614.12
18/10/2018	501/011	Employer Contributions - Concessional		1,577.61
21/09/2018	501/011	Employer Contributions - Concessional		1,199.38
23/08/2018	501/011	Employer Contributions - Concessional		1,217.19
23/07/2018	501/011	Employer Contributions - Concessional		1,442.81
		<b>Total Amount</b>		<b>21,974.21</b>

All Contributions received for the current year  
Closing Account Balance

23,255.21  
(837,116.00)