

YOONG SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2018**

Created by SUPERVISOR on Tuesday 22 January, 2019 @ 10:44:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2018	747/001	Portfolicare Wrap Account (Market Value Date: 30/06/2018, Code: PORTFOLIOC)	233,601.94	12,739.18
30/06/2018	776/001	Argo Investments Limited (ARG) (Market Value Date: 30/06/2018, Code: ARG)	7.97	131.47
30/06/2018	778/001	Healthbridge Repromed Unit Trust (Market Value Date: 30/06/2018, Code: HEALTHBRID)	1.08	(301,926.80)
		Total Amount		(289,056.15)
Calculation of permanent difference on revaluation				
30/06/2018	747/001	Portfolicare Wrap Account - No CGT asset		
30/06/2018	747/001	- Market Value	233,601.94	
30/06/2018	747/001	- Less Carrying Value	220,862.76	
30/06/2018	747/001	- Permanent Difference		12,739.18
30/06/2018	776/001	Argo Investments Limited (ARG) - No CGT asset		
30/06/2018	776/001	- Market Value	30,166.45	
30/06/2018	776/001	- Less Carrying Value	30,034.98	
30/06/2018	776/001	- Permanent Difference		131.47
30/06/2018	778/001	Healthbridge Repromed Unit Trust - No CGT asset		
30/06/2018	778/001	- Market Value	465,829.92	
30/06/2018	778/001	- Less Carrying Value	767,756.72	
30/06/2018	778/001	- Permanent Difference		(301,926.80)
		Total Amount		(289,056.15)
Calculation of tax entries				
Calculation of timing differences				
30/06/2018	238/001	Portfolicare Wrap Account		298.00
		Total Amount		298.00
Calculation of permanent differences				
30/06/2018	238/001	Portfolicare Wrap Account - Cap Dist		6.00
30/06/2018	330	Portfolicare Wrap Account (747/001) - Non Tax Revn		12,739.18
30/06/2018	330	Argo Investments Limited (ARG) (776/001) - Non Tax Revn		131.47
30/06/2018	330	Healthbridge Repromed Unit Trust (778/001) - Non Tax Revn		(301,926.80)
14/05/2018	481/001	Div 293 Tax - Yoong, Ray Son		(1,098.95)
16/05/2018	481/001	Div 293 Tax - Yoong, Ray Son		(2,722.30)
30/06/2018		Capital Gains Discount		2,161.00
30/06/2018	485	Foreign credits		(261.00)
30/06/2018	485	Imputed credits		(15,675.40)
		Total Amount		(306,646.80)

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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

30/06/2018	235/002	Portfolicare Wrap Account (Discounted method)	26.67	26.67
30/06/2018	236/002	Portfolicare Wrap Account (Discounted method)	13.33	13.33
30/06/2018	238/001	Portfolicare Wrap Account (Discounted method)	6,444.00	6,444.00
Total Amount - Discounted Gains				6,484.00

Other Gains

30/06/2018	235/002	Portfolicare Wrap Account (Other method)	3,112.00	3,112.00
30/06/2018	238/001	Portfolicare Wrap Account (Other method)	624.00	624.00
Total Amount - Other Gains				3,736.00

Losses

30/06/2018	235/002	Portfolicare Wrap Account (Other method)	(1,501.00)	(1,501.00)
Total Amount - Losses				(1,501.00)

Applying Capital Losses and CG Discount to Capital Gains

Losses applied to Other Gains			(1,501.00)
Total Amount - Losses Applied			(1,501.00)
Current year capital losses applied			(1,501.00)
Capital Gains Discount			(2,161.00)
Net Capital Gain (Label A)			6,558.00

Exempt Capital Gains Calculation

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(228,404.75)
		Less Permanent Differences		(306,646.80)
		Less Timing Differences		298.00
		Taxable income for period		77,943.00
		Income Tax Expense (Taxable Income @ taxrate)		11,691.45
		Total Income Tax Payable (Taxable Income @ taxrate)		11,691.45
		Total Income Tax Payable		11,691.45
		Less Total Imputed Credits Used		15,675.40
		Less Total Foreign Credits Used		261.00
		Income Tax Payable		(4,244.95)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(3,985.95)
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		11,691.45
		Less credits treated as permanent differences		
		- Imputed Credits		15,675.40
		- Foreign Credits		261.00
		Income Tax Expense		(4,244.95)
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				
<u>Members Weighted Amounts</u>				
30/06/2018	501	Yoong, Ray Son (Accumulation) - Preserved		844,967.91
30/06/2018	502	Yoong, Alice Ya-Ju (Accumulation) - Preserved		302,164.27
		Total Amount		1,147,132.18
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2018		Imputed credits treated as a permanent difference		15,675.40
30/06/2018		Foreign credits treated as a permanent difference		261.00
30/06/2018		Profit/(Loss) for period before allocations		(228,404.75)
30/06/2018		Contributions		(19,199.31)
30/06/2018		Division 293 tax		3,821.25
		Total Amount		(227,846.41)
<u>Income Tax Expense Available for Allocation to Members</u>				

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30/06/2018		Income Tax Expense for period before allocations		11,691.45
30/06/2018		Contributions tax		(2,879.90)
		Total Amount		8,811.55

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)		(228,404.75)
Less amounts excluded from fund rate calculation:		
242/001 Yoong, Ray Son	1,539.27	
242/001 Yoong, Ray Son	2,330.47	
242/001 Yoong, Ray Son	1,894.06	
242/001 Yoong, Ray Son	1,678.29	
242/001 Yoong, Ray Son	2,247.35	
242/001 Yoong, Ray Son	1,318.13	
242/001 Yoong, Ray Son	1,439.84	
242/001 Yoong, Ray Son	1,419.06	
242/001 Yoong, Ray Son	1,769.38	
242/001 Yoong, Ray Son	1,823.77	
242/001 Yoong, Ray Son	385.94	
242/001 Yoong, Ray Son	1,353.75	
Total exclusion		(19,199.31)
Profit after exclusion		(247,604.06)
Total member opening balance		1,139,264.25
Fund Rate (Profit after exclusion/Total member opening balance)		(21.73)

Yoong, Ray Son (Accumulation)
Preserved

Members Balance

01/07/2017		Opening balance - Preserved	837,099.98	837,099.98
01/07/2017	501/001	Opening Balance - Preserved/Taxable	44,232.90	44,232.90
28/07/2017	501/011	Employer Contributions - Concessional	1,539.27	1,421.19
28/08/2017	501/011	Employer Contributions - Concessional	2,330.47	1,953.76
26/09/2017	501/011	Employer Contributions - Concessional	1,894.06	1,437.41
24/10/2017	501/011	Employer Contributions - Concessional	1,678.29	1,144.92
29/11/2017	501/011	Employer Contributions - Concessional	2,247.35	1,311.47
17/01/2018	501/011	Employer Contributions - Concessional	1,318.13	592.26
29/01/2018	501/011	Employer Contributions - Concessional	1,439.84	599.60
23/02/2018	501/011	Employer Contributions - Concessional	1,419.06	493.76
23/03/2018	501/011	Employer Contributions - Concessional	1,769.38	479.91
24/04/2018	501/011	Employer Contributions - Concessional	1,823.77	334.77
29/05/2018	501/011	Employer Contributions - Concessional	385.94	33.84
26/06/2018	501/011	Employer Contributions - Concessional	1,353.75	14.84

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01/07/2017	501/011	Employer Contributions - Concessional	(18,148.80)	(18,148.80)
01/07/2017	501/031	Share of Profit/(Loss) - Preserved/Taxable	(22,713.92)	(22,713.92)
28/07/2017	501/051	Contributions Tax - Preserved	(230.89)	(213.18)
28/08/2017	501/051	Contributions Tax - Preserved	(349.57)	(293.06)
26/09/2017	501/051	Contributions Tax - Preserved	(284.11)	(215.61)
24/10/2017	501/051	Contributions Tax - Preserved	(251.74)	(171.73)
29/11/2017	501/051	Contributions Tax - Preserved	(337.10)	(196.72)
17/01/2018	501/051	Contributions Tax - Preserved	(197.72)	(88.84)
29/01/2018	501/051	Contributions Tax - Preserved	(215.98)	(89.94)
23/02/2018	501/051	Contributions Tax - Preserved	(212.86)	(74.06)
23/03/2018	501/051	Contributions Tax - Preserved	(265.41)	(71.99)
24/04/2018	501/051	Contributions Tax - Preserved	(273.57)	(50.22)
29/05/2018	501/051	Contributions Tax - Preserved	(57.89)	(5.08)
26/06/2018	501/051	Contributions Tax - Preserved	(203.06)	(2.23)
01/07/2017	501/051	Contributions Tax - Preserved	2,722.32	2,722.32
01/07/2017	501/053	Income Tax - Preserved/Taxable	(6,092.50)	(6,092.50)
14/05/2018	501/190	Division 293 Tax - Preserved/Taxable	(1,098.95)	(141.51)
16/05/2018	501/190	Division 293 Tax - Preserved/Taxable	(2,722.30)	(335.63)
Total Amount - Preserved (Weighted)				844,967.91

Member Allocations

30/06/2018	501/031	Members share of profit/(loss) - Preserved/Taxable	(167,829.75)	
30/06/2018	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(6,490.51)	

Closing Balance - Preserved **675,277.88**

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

01/07/2017		Opening balance - Preserved	302,164.27	302,164.27
01/07/2017	502/001	Opening Balance - Preserved/Taxable	10,591.70	10,591.70
01/07/2017	502/002	Opening Balance - Preserved/Tax Free	47.00	47.00
01/07/2017	502/016	Member/Personal Contributions - Preserved	(47.00)	(47.00)
01/07/2017	502/031	Share of Profit/(Loss) - Preserved/Taxable	(8,351.58)	(8,351.58)
01/07/2017	502/053	Income Tax - Preserved/Taxable	(2,240.12)	(2,240.12)
Total Amount - Preserved (Weighted)				302,164.27

Member Allocations

30/06/2018	502/031	Members share of profit/(loss) - Preserved/Taxable	(60,016.66)	
30/06/2018	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2,321.04)	

Closing Balance - Preserved **239,826.57**

BAS Instalment Income Reconciliation (Label T1)

30/06/2018		Capital Gains		6,558.00
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30/06/2018		Gross Interest		3,819.00
30/06/2018		Dividends		48,678.00
30/06/2018		Gross Foreign Income		2,008.00
30/06/2018		Employer Contributions		19,199.00
30/06/2018		Trust Distributions		3,463.00
		Total Amount		83,725.00

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

29/11/2017	501/011	Employer Contributions - Concessional	2,247.35
26/06/2018	501/011	Employer Contributions - Concessional	1,353.75
24/04/2018	501/011	Employer Contributions - Concessional	1,823.77
23/03/2018	501/011	Employer Contributions - Concessional	1,769.38
23/02/2018	501/011	Employer Contributions - Concessional	1,419.06
29/01/2018	501/011	Employer Contributions - Concessional	1,439.84
17/01/2018	501/011	Employer Contributions - Concessional	1,318.13
28/07/2017	501/011	Employer Contributions - Concessional	1,539.27
29/05/2018	501/011	Employer Contributions - Concessional	385.94
28/08/2017	501/011	Employer Contributions - Concessional	2,330.47
26/09/2017	501/011	Employer Contributions - Concessional	1,894.06
24/10/2017	501/011	Employer Contributions - Concessional	1,678.29
		Total Amount	19,199.31
		All Contributions received for the current year	19,199.31
		Closing Account Balance	(675,278.00)