

**RELTUC SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015**

Created by LSMITH on Wednesday 2 September, 2015 @ 13:47:41

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	772/001	9 Aldridge Street, St George 4487 (Market Value Date: 30/06/2015, Code: ALDRIDGE)	73,000.00	5,500.00
		Total Amount		5,500.00
Calculation of permanent difference on revaluation				
30/06/2015	772/001	9 Aldridge Street, St George 4487 - No CGT asset		
30/06/2015	772/001	- Market Value	73,000.00	
30/06/2015	772/001	- Less Carrying Value	67,500.00	
30/06/2015	772/001	- Permanent Difference		5,500.00
		Total Amount		5,500.00
GST Amounts				
02/03/2015	301	Accountancy Fees (1)		57.94
		Total Amount		57.94
Calculation of tax entries				
Calculation of permanent differences				
30/06/2015	247	9 Aldridge Street, St George 4487 (772/001) - Non Tax Revn		5,500.00
		Total Amount		5,500.00
Calculation of Non Deductible Expense Percentage(s)				
<u>General Expense Calculation</u>				
		Non-Deductible General Expense Percentage (Manual)		0.000%
<u>Investment Expense Calculation</u>				
		Non-Deductible Investment Expense Percentage (Manual)		0.000%
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		2,625.75
		Less Permanent Differences		5,500.00

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		Taxable income for period		(2,874.00)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(782.00)

The fund has incurred a taxable loss therefore no income tax is payable

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	Cutler, Catherine Ann - Preserved		85,430.69
30/06/2015	502	Cutler, Glenn - Preserved		19,354.47
		Total Amount		104,785.16

Profit/(Loss) Available for Allocation to Members

30/06/2015		Profit/(Loss) for period before allocations		2,625.75
30/06/2015		Contributions		(5,245.09)
30/06/2015		Life insurance		8,728.09
		Total Amount		6,108.75

Income Tax Expense Available for Allocation to Members

Total Amount **0.00**

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	2,625.75
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	2,625.75
Total member opening balance	106,505.48
Fund Rate (Profit after exclusion/Total member opening balance)	2.47

**Cutler, Catherine Ann
Preserved**

Members Balance

01/07/2014		Opening balance - Preserved	83,795.33	83,795.33
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2014	501/001	Opening Balance - Preserved/Taxable	3,190.37	3,190.37
01/07/2014	501/011	Employer Contributions - Concessional	(4,792.20)	(4,792.20)
30/07/2014	501/011	Employer Contributions - Concessional	546.84	501.89
28/08/2014	501/011	Employer Contributions - Concessional	433.20	363.18
24/10/2014	501/011	Employer Contributions - Concessional	243.68	166.24
04/12/2014	501/011	Employer Contributions - Concessional	433.20	246.86
04/12/2014	501/011	Employer Contributions - Concessional	557.18	317.52
28/01/2015	501/011	Employer Contributions - Concessional	351.98	147.54
28/01/2015	501/011	Employer Contributions - Concessional	460.28	192.94
25/02/2015	501/011	Employer Contributions - Concessional	460.28	157.63
07/05/2015	501/011	Employer Contributions - Concessional	436.76	64.62
07/05/2015	501/011	Employer Contributions - Concessional	568.58	84.12
28/05/2015	501/011	Employer Contributions - Concessional	324.90	29.37
24/06/2015	501/011	Employer Contributions - Concessional	428.21	7.04
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	(610.13)	(610.13)
01/07/2014	501/051	Contributions Tax - Preserved	718.85	718.85
01/07/2014	501/053	Income Tax - Preserved/Taxable	(156.09)	(156.09)
01/07/2014	501/130	Life Insurance Premiums - Preserved/Taxable	1,649.20	1,649.20
24/11/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(966.71)	(577.38)
05/06/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(966.71)	(66.21)
Total Amount - Preserved (Weighted)				85,430.69

Member Allocations

30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	4,980.43	
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Closing Balance - Preserved **92,087.43**

Cutler, Glenn**Preserved**Members Balance

01/07/2014		Opening balance - Preserved	22,710.15	22,710.15
01/07/2014	502/001	Opening Balance - Preserved/Taxable	(1,936.40)	(1,936.40)
01/07/2014	502/011	Employer Contributions - Concessional	(3,455.67)	(3,455.67)
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(186.05)	(186.05)
01/07/2014	502/051	Contributions Tax - Preserved	518.35	518.35
01/07/2014	502/053	Income Tax - Preserved/Taxable	(860.16)	(860.16)
01/07/2014	502/130	Life Insurance Premiums - Preserved/Taxable	5,919.93	5,919.93
25/08/2014	502/130	Life Insurance Premiums - Preserved/Taxable	(1,638.99)	(1,387.53)
17/11/2014	502/130	Life Insurance Premiums - Preserved/Taxable	(1,638.99)	(1,010.34)
02/02/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(1,638.99)	(664.58)
04/05/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(1,877.70)	(293.23)

Total Amount - Preserved (Weighted) **19,354.47**

Member Allocations

30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	1,128.32	
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Closing Balance - Preserved**17,043.80****BAS Instalment Income Reconciliation (Label T1)**

30/06/2015		Gross Rent		3,500.00
30/06/2015		Gross Interest		658.00
30/06/2015		Employer Contributions		5,245.00
		Total Amount		9,403.00

MCS Reconciliation**Cutler, Catherine Ann**Employer Contributed amount

30/07/2014	501/011	Employer Contributions - Concessional		546.84
28/08/2014	501/011	Employer Contributions - Concessional		433.20
24/10/2014	501/011	Employer Contributions - Concessional		243.68
04/12/2014	501/011	Employer Contributions - Concessional		433.20
04/12/2014	501/011	Employer Contributions - Concessional		557.18
28/01/2015	501/011	Employer Contributions - Concessional		351.98
28/01/2015	501/011	Employer Contributions - Concessional		460.28
25/02/2015	501/011	Employer Contributions - Concessional		460.28
07/05/2015	501/011	Employer Contributions - Concessional		436.76
07/05/2015	501/011	Employer Contributions - Concessional		568.58
28/05/2015	501/011	Employer Contributions - Concessional		324.90
24/06/2015	501/011	Employer Contributions - Concessional		428.21

Total Amount**5,245.09**

All Contributions received for the current year

5,245.09

Closing Account Balance

92,087.43