

JURYLODGE PTY LTD SUPERANNUATION FUND NO 2
CREATE ENTRIES REPORT AT 30/06/2012
 Created by AMURPHY on Thursday 17 April, 2014 @ 12:42:58

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
Calculation of permanent difference on revaluation				
Calculation of tax entries				
Calculation of permanent differences				
09/05/2012	285/003	Marcellus, Robert George		108,928.82
10/08/2011	301	Accountancy Fees (Gen Exp Percent: 19.688%)		(543.59)
10/08/2011	307	Auditor's Remuneration (Gen Exp Percent: 19.688%)		(212.24)
17/07/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/08/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/09/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/10/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/11/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/12/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/01/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/02/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/03/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/04/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/05/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/06/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
25/06/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(6.89)
11/01/2012	385	Land Tax (Inv Exp Percent: 98.723%)		(4,508.34)
25/06/2012	413/001	Marcellus, Robert George		(15,945.00)
25/06/2012	413/002	Marcellus, Felicity Margaret		(14,535.00)
25/06/2012	416/001	Marcellus, Robert George		(21,555.00)
25/06/2012	416/002	Marcellus, Felicity Margaret		(22,965.00)
09/08/2011	422	Rates (Inv Exp Percent: 98.723%)		(1,633.52)
08/02/2012	422	Rates (Inv Exp Percent: 98.723%)		(1,633.52)
30/06/2012		Exempt Pension Income		31,839.00
		Total Amount		57,217.96
Calculation of Exempt Pension Income				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2012	250/001	Suncorp Bank A/c	98.724	5.44
30/06/2012	250/003	Suncorp Business Saver	98.724	2,216.48
30/06/2012	280/001	Lot 3 Macdonnell Road, Eagle Heights	98.724	29,617.20
		Total Unsegregated Amount		31,839.12
		Total Exempt Pension Income		31,839.00
<u>Pension Member Non Deductible Expenses</u>				
10/08/2011	301	Accountancy Fees (Gen Exp Percent: 19.688%)		(543.59)
10/08/2011	307	Auditor's Remuneration (Gen Exp Percent: 19.688%)		(212.24)

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17/08/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/09/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/10/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/11/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/12/2011	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/01/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/02/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/03/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/04/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/05/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
17/06/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(0.98)
25/06/2012	315	Bank Charges (Gen Exp Percent: 19.688%)		(6.89)
11/01/2012	385	Land Tax (Inv Exp Percent: 98.723%)		(4,508.34)
09/08/2011	422	Rates (Inv Exp Percent: 98.723%)		(1,633.52)
08/02/2012	422	Rates (Inv Exp Percent: 98.723%)		(1,633.52)
Total Amount				(8,550.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Total Member Contributions	20,540.00
Total Rollover Superannuation Benefits	108,929.00
Gross Rent	30,000.00
Gross Interest	2,251.00
Less Exempt Pension Income	31,839.00
Total Assessable Income (A)	129,881.00
Total Assessable Income	129,881.00
Exempt Pension Income	31,839.00
Total Income (B)	161,720.00
Non Deductible Gen Exp% = 1-(A/B)	
Non-Deductible General Expense Percentage	19.688%

Investment Expense Calculation

Gross Rent	30,000.00
Gross Interest	2,251.00
Total Investment Income (B)	32,251.00
Less Non-Assessable Investment Income	31,839.00
Total Investment Assessable Income (A)	412.00
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	98.723%

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	74,759.50
Less Permanent Differences	57,217.96
Taxable income for period	17,541.00
Income Tax Expense (Taxable Income @ taxrate)	2,631.15
Total Income Tax Payable (Taxable Income @ taxrate)	2,631.15
Total Income Tax Payable	2,631.15
Income Tax Payable	2,631.15
Add Supervisory levy	200.00
Total Amount Due or Refundable	2,831.15

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

30/06/2012	501	Marcellus, Robert George - Unres Non Pres	765,489.04
30/06/2012	502	Marcellus, Felicity Margaret - Unres Non Pres	790,101.19
30/06/2012	503	Marcellus, Robert George - Preserved	17,616.22
30/06/2012	504	Marcellus, Felicity Margaret - Preserved	2,139.52
		Total Amount	1,575,345.97

Profit/(Loss) Available for Allocation to Members

30/06/2012	Profit/(Loss) for period before allocations	74,759.50
30/06/2012	Contributions	(20,540.00)
30/06/2012	Transfers in from other funds	(108,928.82)
30/06/2012	Pensions paid	75,000.00
	Total Amount	20,290.68

Income Tax Expense Available for Allocation to Members

30/06/2012	Income Tax Expense for period before allocations	2,631.15
30/06/2012	Contributions tax	(3,081.00)
	Total Amount	(449.85)

Fund Rate or Return Calculation

Total profit for period (excluding Super)	74,759.50
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		Surcharge)		
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		74,759.50
		Total member opening balance		1,556,614.83
		Fund Rate (Profit after exclusion/Total member opening balance)		4.80
Marcellus, Robert George				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2011		Opening balance - Unres Non Pres	766,001.34	766,001.34
01/07/2011	501/001	Opening Balance - Preserved/Taxable	(440,279.41)	(440,279.41)
01/07/2011	501/001	Opening Balance - Preserved/Taxable	52,746.91	52,746.91
01/07/2011	501/002	Opening Balance - Preserved/Tax Free	(325,721.93)	(325,721.93)
01/07/2011	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	440,279.41	440,279.41
01/07/2011	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	325,721.93	325,721.93
01/07/2011	501/011	Employer Contributions - Concessional	50,000.00	50,000.00
01/07/2011	501/011	Employer Contributions - Concessional	(50,000.00)	(50,000.00)
01/07/2011	501/011	Employer Contributions - Concessional	(50,000.00)	(50,000.00)
01/07/2011	501/013	Employer Contributions - Non Preserved	(50,000.00)	(50,000.00)
01/07/2011	501/013	Employer Contributions - Non Preserved	50,000.00	50,000.00
01/07/2011	501/015	Member/Personal Contributions - Non Preserved	(13,584.43)	(13,584.43)
01/07/2011	501/015	Member/Personal Contributions - Non Preserved	13,584.43	13,584.43
01/07/2011	501/016	Member/Personal Contributions - Preserved	13,584.43	13,584.43
01/07/2011	501/016	Member/Personal Contributions - Preserved	(13,584.43)	(13,584.43)
01/07/2011	501/031	Share of Profit/(Loss) - Preserved/Taxable	(12,055.24)	(12,055.24)
01/07/2011	501/051	Contributions Tax - Preserved	(7,500.00)	(7,500.00)
01/07/2011	501/051	Contributions Tax - Preserved	7,500.00	7,500.00
01/07/2011	501/051	Contributions Tax - Preserved	7,500.00	7,500.00
01/07/2011	501/053	Income Tax - Preserved/Taxable	1,808.33	1,808.33
01/07/2011	501/061	Contributions Tax - Unrestricted Non Preserved	7,500.00	7,500.00
01/07/2011	501/061	Contributions Tax - Unrestricted Non Preserved	(7,500.00)	(7,500.00)
25/06/2012	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(21,555.00)	(294.47)
25/06/2012	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(15,945.00)	(217.83)
		Total Amount - Unres Non Pres (Weighted)		765,489.04
30/06/2012	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	5,667.30	
30/06/2012	501/034	Members share of profit/(loss) - Unres Non	4,192.31	

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		Pres/Tax Free		
		Closing Balance - Unrestricted Non Pres	738,360.95	
Marcellus, Felicity Margaret				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2011		Opening balance - Unres Non Pres	790,613.49	790,613.49
01/07/2011	502/001	Opening Balance - Preserved/Taxable	(484,142.74)	(484,142.74)
01/07/2011	502/001	Opening Balance - Preserved/Taxable	10,598.70	10,598.70
01/07/2011	502/002	Opening Balance - Preserved/Tax Free	(306,470.75)	(306,470.75)
01/07/2011	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	484,142.74	484,142.74
01/07/2011	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	306,470.75	306,470.75
01/07/2011	502/031	Share of Profit/(Loss) - Preserved/Taxable	(12,469.12)	(12,469.12)
01/07/2011	502/053	Income Tax - Preserved/Taxable	1,870.42	1,870.42
25/06/2012	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(22,965.00)	(313.73)
25/06/2012	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(14,535.00)	(198.57)
		Total Amount - Unres Non Pres (Weighted)		790,101.19
30/06/2012	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	6,232.16	
30/06/2012	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	3,944.46	
		Closing Balance - Unrestricted Non Pres	763,290.11	
Marcellus, Robert George				
Preserved				
<u>Members Balance</u>				
25/06/2012	503/016	Member/Personal Contributions - Preserved	7,500.00	102.46
09/08/2011	503/016	Member/Personal Contributions - Preserved	2,000.00	1,781.42
25/06/2012	503/016	Member/Personal Contributions - Preserved	40.00	0.55
26/08/2011	503/016	Member/Personal Contributions - Preserved	750.00	633.20
09/05/2012	503/021	Transfers In - Preserved/Taxable	108,928.82	15,476.23
25/06/2012	503/051	Contributions Tax - Preserved	(1,125.00)	(15.37)
09/08/2011	503/051	Contributions Tax - Preserved	(300.00)	(267.21)
25/06/2012	503/051	Contributions Tax - Preserved	(6.00)	(0.08)
26/08/2011	503/051	Contributions Tax - Preserved	(112.50)	(94.98)
		Total Amount - Preserved (Weighted)		17,616.22
<u>Member Allocations</u>				
30/06/2012	503/031	Members share of profit/(loss) - Preserved/Taxable	226.90	
30/06/2012	503/053	Members share of tax on profit/(loss) -	401.13	

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		Preserved/Taxable		
		Closing Balance - Preserved	118,303.35	
Marcellus, Felicity Margaret				
Preserved				
<u>Members Balance</u>				
09/08/2011	504/016	Member/Personal Contributions - Preserved	2,000.00	1,781.42
25/06/2012	504/016	Member/Personal Contributions - Preserved	7,500.00	102.46
26/08/2011	504/016	Member/Personal Contributions - Preserved	750.00	633.20
09/08/2011	504/051	Contributions Tax - Preserved	(300.00)	(267.21)
25/06/2012	504/051	Contributions Tax - Preserved	(1,125.00)	(15.37)
26/08/2011	504/051	Contributions Tax - Preserved	(112.50)	(94.98)
		Total Amount - Preserved (Weighted)		2,139.52
<u>Member Allocations</u>				
30/06/2012	504/031	Members share of profit/(loss) - Preserved/Taxable	27.56	
30/06/2012	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	48.72	
		Closing Balance - Preserved	8,788.78	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2012		Gross Rent		30,000.00
30/06/2012		Gross Interest		2,251.00
30/06/2012		Member Contributions		20,540.00
		Total Amount		52,791.00
MCS Reconciliation				
Marcellus, Robert George				
<u>Personal Contributed amount</u>				
01/07/2011	501/015	Member/Personal Contributions - Non Preserved		13,584.43
01/07/2011	501/016	Member/Personal Contributions - Preserved		(13,584.43)
		Total Amount		0.00
<u>Employer Contributed amount</u>				
01/07/2011	501/011	Employer Contributions - Concessional		(50,000.00)
01/07/2011	501/013	Employer Contributions - Non Preserved		50,000.00
		Total Amount		0.00
<u>Other Contributions</u>				

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01/07/2011	501/011	Employer Contributions - Concessional		50,000.00
01/07/2011	501/013	Employer Contributions - Non Preserved		(50,000.00)
01/07/2011	501/015	Member/Personal Contributions - Non Preserved		(13,584.43)
01/07/2011	501/016	Member/Personal Contributions - Preserved		13,584.43
Total Amount				0.00

Marcellus, Robert George

Personal Contributed amount

26/08/2011	503/016	Member/Personal Contributions - Preserved		750.00
25/06/2012	503/016	Member/Personal Contributions - Preserved		40.00
09/08/2011	503/016	Member/Personal Contributions - Preserved		2,000.00
25/06/2012	503/016	Member/Personal Contributions - Preserved		7,500.00
Total Amount				10,290.00

All Contributions received for the current year	10,290.00
Closing Account Balance	118,303.34

Marcellus, Felicity Margaret

Personal Contributed amount

26/08/2011	504/016	Member/Personal Contributions - Preserved		750.00
25/06/2012	504/016	Member/Personal Contributions - Preserved		7,500.00
09/08/2011	504/016	Member/Personal Contributions - Preserved		2,000.00
Total Amount				10,250.00

All Contributions received for the current year	10,250.00
Closing Account Balance	8,788.78