

**BALMER SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2013**

Created by PETRA on Thursday 26 September, 2013 @ 13:38:47

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
<b>Calculation of permanent difference on revaluation</b>				
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
21/06/2013	261/005	Balmer, Ann		1,000.00
30/10/2012	261/005	Balmer, Ann		1.00
21/06/2013	261/006	Balmer, Russell		1,000.00
30/10/2012	261/006	Balmer, Russell		1.00
21/03/2013	301	Accountancy Fees (Gen Exp Percent: 85.622%)		(1,789.50)
21/03/2013	307	Auditor's Remuneration (Gen Exp Percent: 85.622%)		(988.93)
31/07/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(2.14)
31/08/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(2.14)
31/08/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(27.40)
29/09/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(4.28)
31/10/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(6.42)
31/12/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(2.14)
31/01/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(2.14)
28/02/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(4.28)
21/03/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(8.56)
30/03/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(2.14)
30/04/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(6.42)
31/05/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(4.28)
29/06/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(4.28)
30/06/2013	334/001	Air Conditioner - 50% share (Inv Exp Percent: 98.306%)		(83.46)
12/12/2012	380	Insurance (Gen Exp Percent: 85.622%)		(303.96)
27/09/2012	413/007	Balmer, Russell		(6.11)
31/08/2012	413/007	Balmer, Russell		(190.86)
24/06/2013	413/007	Balmer, Russell		(131.88)
24/06/2013	413/008	Balmer, Ann		(109.24)
24/06/2013	413/008	Balmer, Ann		(345.86)
31/08/2012	416/007	Balmer, Russell		(1,835.29)
27/09/2012	416/007	Balmer, Russell		(58.75)
24/06/2013	416/007	Balmer, Russell		(1,268.12)
24/06/2013	416/008	Balmer, Ann		(778.86)
24/06/2013	416/008	Balmer, Ann		(2,466.04)
27/05/2013	430	Repairs and Maintenance (Gen Exp Percent: 85.622%)		(847.66)
30/06/2013		Exempt Pension Income		13,286.00
		<b>Total Amount</b>		<b>4,006.86</b>

**Calculation of Exempt Pension Income**Segregated Assets MethodUnsegregated Assets Method

30/06/2013	250/001	Bank SA ***4140	98.300	38.82
30/06/2013	280/001	Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully	98.300	13,247.32

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<b>Total Unsegregated Amount</b>				<b>13,286.14</b>
<b>Total Exempt Pension Income</b>				<b>13,286.00</b>
<b><u>Pension Member Non Deductible Expenses</u></b>				
21/03/2013	301	Accountancy Fees (Gen Exp Percent: 85.622%)		(1,789.50)
21/03/2013	307	Auditor's Remuneration (Gen Exp Percent: 85.622%)		(988.93)
31/07/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(2.14)
31/08/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(2.14)
31/08/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(27.40)
29/09/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(4.28)
31/10/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(6.42)
31/12/2012	315	Bank Charges (Gen Exp Percent: 85.622%)		(2.14)
31/01/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(2.14)
28/02/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(4.28)
21/03/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(8.56)
30/03/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(2.14)
30/04/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(6.42)
31/05/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(4.28)
29/06/2013	315	Bank Charges (Gen Exp Percent: 85.622%)		(4.28)
30/06/2013	334/001	Air Conditioner - 50% share (Inv Exp Percent: 98.306%)		(83.46)
12/12/2012	380	Insurance (Gen Exp Percent: 85.622%)		(303.96)
27/05/2013	430	Repairs and Maintenance (Gen Exp Percent: 85.622%)		(847.66)
<b>Total Amount</b>				<b>(4,090.00)</b>

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

General Expense Calculation

Total Member Contributions	2,002.00
Gross Rent	13,476.00
Gross Interest	39.00
Less Exempt Pension Income	13,286.00
<b>Total Assessable Income (A)</b>	<b>2,231.00</b>
Total Assessable Income	2,231.00
Exempt Pension Income	13,286.00
<b>Total Income (B)</b>	<b>15,517.00</b>
Non Deductible Gen Exp% = 1-(A/B)	
<b>Non-Deductible General Expense Percentage</b>	<b>85.622%</b>

Investment Expense Calculation

Gross Rent	13,476.00
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Gross Interest		39.00
		<b>Total Investment Income (B)</b>		<b>13,515.00</b>
		Less Non-Assessable Investment Income		13,286.00
		<b>Total Investment Assessable Income (A)</b>		<b>229.00</b>
		Non Deductible Inv Exp% = 1-(A/B)		
		<b>Non-Deductible Investment Expense Percentage</b>		<b>98.306%</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	3,241.50
Less Permanent Differences	4,006.86
<b>Taxable income for period</b>	<b>(765.00)</b>
Add Supervisory levy	321.00
<b>Total Amount Due or Refundable</b>	<b>81.00</b>

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

30/06/2013	501	Balmer, Russell - Preserved	0.01
30/06/2013	501	Balmer, Russell - Unres Non Pres	0.01
30/06/2013	502	Balmer, Ann - Unres Non Pres	0.01
30/06/2013	503	Balmer, Ann - Preserved	0.01
30/06/2013	504	Balmer, Russell - Preserved	0.01
30/06/2013	504	Balmer, Russell - Unres Non Pres	0.01
30/06/2013	505	Balmer, Ann - Unres Non Pres	1,615.67
30/06/2013	506	Balmer, Russell - Unres Non Pres	1,615.65
30/06/2013	507	Balmer, Russell - Unres Non Pres	91,224.13
30/06/2013	508	Balmer, Ann - Unres Non Pres	96,330.83
		<b>Total Amount</b>	<b>190,786.34</b>

Profit/(Loss) Available for Allocation to Members

30/06/2013	Profit/(Loss) for period before allocations	3,241.50
30/06/2013	Contributions	(2,002.00)
30/06/2013	Pensions paid	7,191.01
	<b>Total Amount</b>	<b>8,430.51</b>

Income Tax Expense Available for Allocation to Members

<b>Total Amount</b>	<b>0.00</b>
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**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>3,241.50</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>3,241.50</b>
<b>Total member opening balance</b>	<b>192,550.49</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>1.68</b>

**Balmer, Russell  
Preserved**

Members Balance

01/07/2012		Opening balance - Preserved	0.00	0.00
01/07/2012	501/002	Opening Balance - Preserved/Tax Free	2,500.00	2,500.00
01/07/2012	501/002	Opening Balance - Preserved/Tax Free	(2,500.00)	(2,500.00)
01/07/2012	501/019	Other Contributions - Non Taxable	(2,500.00)	(2,500.00)
01/07/2012	501/019	Other Contributions - Non Taxable	2,500.00	2,500.00
		<b>Total Amount - Preserved (Weighted)</b>		<b>0.01</b>

Member Allocations

**Closing Balance - Preserved 0.00**

**Unrestricted Non Preserved**

Members Balance

01/07/2012		Opening balance - Unres Non Pres	91,243.88	91,243.88
01/07/2012	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	36,707.14	36,707.14
01/07/2012	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(2,500.00)	(2,500.00)
01/07/2012	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	5,563.82	5,563.82
01/07/2012	501/020	Other Contributions - Non Preserved	2,500.00	2,500.00
01/07/2012	501/020	Other Contributions - Non Preserved	(2,500.00)	(2,500.00)
01/07/2012	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(3,212.43)	(3,212.43)
01/07/2012	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(38,488.53)	(38,488.53)
01/07/2012	501/065	Pensions Paid - Unrestricted Non	1,781.39	1,781.39

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2012	501/068	Preserved/Taxable Pensions Paid - Unrestricted Non Preserved/Tax Free	148.61	148.61
01/07/2012	501/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(84,218.10)	(84,218.10)
01/07/2012	501/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(7,025.78)	(7,025.78)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>0.01</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>0.00</b>	

**Balmer, Ann  
Unrestricted Non Preserved**

Members Balance

01/07/2012		Opening balance - Unres Non Pres	94,657.30	94,657.30
01/07/2012	502/002	Opening Balance - Preserved/Tax Free	2,500.00	2,500.00
01/07/2012	502/002	Opening Balance - Preserved/Tax Free	(2,500.00)	(2,500.00)
01/07/2012	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	36,759.48	36,759.48
01/07/2012	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(2,500.00)	(2,500.00)
01/07/2012	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	6,899.95	6,899.95
01/07/2012	502/019	Other Contributions - Non Taxable	(2,500.00)	(2,500.00)
01/07/2012	502/019	Other Contributions - Non Taxable	2,500.00	2,500.00
01/07/2012	502/020	Other Contributions - Non Preserved	2,500.00	2,500.00
01/07/2012	502/020	Other Contributions - Non Preserved	(2,500.00)	(2,500.00)
01/07/2012	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(4,632.72)	(4,632.72)
01/07/2012	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(38,704.21)	(38,704.21)
01/07/2012	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	1,944.73	1,944.73
01/07/2012	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	232.77	232.77
01/07/2012	502/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(84,537.69)	(84,537.69)
01/07/2012	502/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(10,119.61)	(10,119.61)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>0.01</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>0.00</b>	

**Balmer, Ann  
Preserved**

Members Balance

01/07/2012		Opening balance - Preserved	0.00	0.00
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<b>Total Amount - Preserved (Weighted)</b>				<b>0.01</b>
<u>Member Allocations</u>				
<b>Closing Balance - Preserved</b>			<b>0.00</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	1,734.36	1,734.36
01/07/2012	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	511.50	511.50
01/07/2012	503/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(900.45)	(900.45)
01/07/2012	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	50.00	50.00
01/07/2012	503/143	Members Expenses - Unrestricted Non Preserved/Tax Free	338.95	338.95
01/07/2012	503/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(1,734.36)	(1,734.36)
<b>Balmer, Russell Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Preserved	0.00	0.00
<b>Total Amount - Preserved (Weighted)</b>				<b>0.01</b>
<u>Member Allocations</u>				
<b>Closing Balance - Preserved</b>			<b>0.00</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	1,734.29	1,734.29
01/07/2012	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	511.43	511.43
01/07/2012	504/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(900.43)	(900.43)
01/07/2012	504/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	50.00	50.00
01/07/2012	504/143	Members Expenses - Unrestricted Non Preserved/Tax Free	339.00	339.00
01/07/2012	504/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(1,734.29)	(1,734.29)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>0.01</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>0.00</b>	

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<b>Balmer, Ann</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	1,590.34	1,590.34
01/07/2012	505/003	Opening Balance - Unrestricted Non Preserved/Taxable	712.26	712.26
21/06/2013	505/015	Member/Personal Contributions - Non Preserved	1,000.00	24.66
30/10/2012	505/015	Member/Personal Contributions - Non Preserved	1.00	0.67
01/07/2012	505/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(712.26)	(712.26)
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>1,615.67</b>
30/06/2013	505/035	Members share of profit/(loss) - Unres Non Pres/Taxable	71.39	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>2,662.73</b>	
<b>Balmer, Russell</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	1,590.32	1,590.32
01/07/2012	506/003	Opening Balance - Unrestricted Non Preserved/Taxable	712.25	712.25
21/06/2013	506/015	Member/Personal Contributions - Non Preserved	1,000.00	24.66
30/10/2012	506/015	Member/Personal Contributions - Non Preserved	1.00	0.67
01/07/2012	506/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(712.25)	(712.25)
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>1,615.65</b>
30/06/2013	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	71.39	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>2,662.71</b>	
<b>Balmer, Russell</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
31/08/2012	507/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(1,835.29)	(1,523.54)
27/09/2012	507/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(58.75)	(44.42)
24/06/2013	507/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(1,268.12)	(20.85)
27/09/2012	507/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(6.11)	(4.62)
31/08/2012	507/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(190.86)	(158.44)
24/06/2013	507/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(131.88)	(2.17)

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01/07/2012	507/163	Free Internal Transfers In - Unrestricted Non Preserved/Taxable	84,218.10	84,218.10
01/07/2012	507/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	7,025.78	7,025.78
01/07/2012	507/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	1,734.29	1,734.29
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>91,224.13</b>
30/06/2013	507/035	Members share of profit/(loss) - Unres Non Pres/Taxable	3,651.31	
30/06/2013	507/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	379.72	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>93,518.19</b>	

**Balmer, Ann  
Unrestricted Non Preserved**

Members Balance

24/06/2013	508/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(778.86)	(12.80)
24/06/2013	508/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(2,466.04)	(40.54)
24/06/2013	508/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(109.24)	(1.80)
24/06/2013	508/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(345.86)	(5.69)
01/07/2012	508/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	84,537.69	84,537.69
01/07/2012	508/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	10,119.61	10,119.61
01/07/2012	508/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	1,734.36	1,734.36
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>96,330.83</b>
30/06/2013	508/035	Members share of profit/(loss) - Unres Non Pres/Taxable	3,733.12	
30/06/2013	508/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	523.57	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>96,948.35</b>	

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

30/06/2013	Gross Rent	13,476.00
30/06/2013	Gross Interest	39.00
<b>Total Amount</b>		<b>13,515.00</b>



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**MCS Reconciliation**

**Balmer, Ann**

Personal Contributed amount

30/10/2012	505/015	Member/Personal Contributions - Non Preserved		1.00
21/06/2013	505/015	Member/Personal Contributions - Non Preserved		1,000.00
<b>Total Amount</b>				<b>1,001.00</b>
All Contributions received for the current year				1,001.00
Closing Account Balance				2,662.74

**Balmer, Russell**

Personal Contributed amount

30/10/2012	506/015	Member/Personal Contributions - Non Preserved		1.00
21/06/2013	506/015	Member/Personal Contributions - Non Preserved		1,000.00
<b>Total Amount</b>				<b>1,001.00</b>
All Contributions received for the current year				1,001.00
Closing Account Balance				2,662.71

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