

HUPFELD SUPER FUND**CREATE ENTRIES REPORT AT 30/06/2021**

Created by LCOX on Thursday 21 April, 2022 @ 10:43:56

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2021	772/001	237/34 Glenferrie Drive, Robina QLD 4226 (Market Value Date: 30/06/2021, Code: HUPF237)	606,327.00	191,678.50
30/06/2021	772/002	238/34 Glenferrie Drive, Robina QLD 4226 (Market Value Date: 30/06/2021, Code: HUPF238)	564,817.00	108,051.00
30/06/2021	772/003	239/34 Glenferrie Drive, Robina QLD 4226 (Market Value Date: 30/06/2021, Code: HUPF239)	714,216.00	133,190.00
		Total Amount		432,919.50
Calculation of permanent difference on revaluation				
30/06/2021	747/001	Bt Panorama Portfolio 120487640 - No CGT asset		
30/06/2021	747/001	- Market Value	0.00	
30/06/2021	747/001	- Less Carrying Value	0.00	
30/06/2021	772/001	237/34 Glenferrie Drive, Robina QLD 4226 - No CGT asset		
30/06/2021	772/001	- Market Value	606,327.00	
30/06/2021	772/001	- Less Carrying Value	414,648.50	
30/06/2021	772/001	- Permanent Difference		191,678.50
30/06/2021	772/002	238/34 Glenferrie Drive, Robina QLD 4226 - No CGT asset		
30/06/2021	772/002	- Market Value	564,817.00	
30/06/2021	772/002	- Less Carrying Value	456,766.00	
30/06/2021	772/002	- Permanent Difference		108,051.00
30/06/2021	772/003	239/34 Glenferrie Drive, Robina QLD 4226 - No CGT asset		
30/06/2021	772/003	- Market Value	714,216.00	
30/06/2021	772/003	- Less Carrying Value	581,026.00	
30/06/2021	772/003	- Permanent Difference		133,190.00
		Total Amount		432,919.50
GST Amounts				
01/07/2020	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
03/08/2020	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
01/09/2020	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
01/10/2020	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
02/11/2020	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
01/12/2020	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
04/01/2021	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
01/02/2021	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
01/03/2021	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
01/04/2021	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
03/05/2021	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
01/06/2021	280/001	237/34 Glenferrie Drive, Robina QLD 4226 (1)		(650.00)
02/07/2020	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
03/08/2020	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
02/09/2020	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
02/10/2020	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)

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02/11/2020	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
02/12/2020	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
04/01/2021	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
02/02/2021	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
02/03/2021	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
06/04/2021	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
03/05/2021	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
02/06/2021	280/002	238/34 Glenferrie Drive, Robina QLD 4226 (1)		(635.00)
03/07/2020	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
03/08/2020	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
03/09/2020	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
05/10/2020	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
03/11/2020	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
03/12/2020	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
04/01/2021	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
03/02/2021	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
03/03/2021	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
06/04/2021	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
03/05/2021	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
03/06/2021	280/003	239/34 Glenferrie Drive, Robina QLD 4226 (1)		(698.75)
08/09/2020	425/005	Body Corporate Expenses (1)		241.81
03/03/2021	425/005	Body Corporate Expenses (1)		283.53
30/06/2021	425/005	Body Corporate Expenses (1)		281.74
08/09/2020	426/005	Body Corporate Expenses (1)		260.71
03/03/2021	426/005	Body Corporate Expenses (1)		283.03
30/06/2021	426/005	Body Corporate Expenses (1)		281.27
08/09/2020	427/005	Body Corporate Expenses (1)		281.00
03/03/2021	427/005	Body Corporate Expenses (1)		304.81
30/06/2021	427/005	Body Corporate Expenses (1)		302.86
Total Amount				(21,284.24)

Calculation of tax entries**Calculation of timing differences**

30/06/2021	238/001	Bt Panorama Portfolio 120487640		83.27
30/06/2021	238/001	Bt Panorama Portfolio 120487640		(151.99)
30/06/2021	247	Agree Capital Gains to BT Panorama reports \$4749.88		
30/06/2021	247	- Revaluation	68.71	
30/06/2021	247	- Timing Difference		68.71
30/06/2021	334/004	237/34 Glenferrie Drive, Robina QLD 4226 - Build Dpn		3,364.00
30/06/2021	334/005	238/34 Glenferrie Drive, Robina QLD 4226 - Build Dpn		3,071.00
30/06/2021	334/006	239/34 Glenferrie Drive, Robina QLD 4226 - Build Dpn		3,219.00
Total Amount				9,653.99

Calculation of permanent differences

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30/06/2021		Tax Adjustment 1 - Label EK		(400.00)
30/06/2021		Tax Adjustment 2 - Label EK		(164.00)
30/06/2021	247	237/34 Glenferrie Drive, Robina QLD 4226 (772/001) - Non Tax Revn		191,678.50
30/06/2021	247	239/34 Glenferrie Drive, Robina QLD 4226 (772/003) - Non Tax Revn		133,190.00
30/06/2021	247	238/34 Glenferrie Drive, Robina QLD 4226 (772/002) - Non Tax Revn		108,051.00
30/06/2021		Capital Gains Discount		223.00
		Total Amount		432,578.50

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

07/10/2020	238/001	Bt Panorama Portfolio 120487640 (Discounted method)	667.72	667.72
		Total Amount - Discounted Gains		668.00

Other Gains

31/12/2020	235/004	Bt Panorama Portfolio 120487640 (Other method)	4,373.44	4,373.44
		Total Amount - Other Gains		4,373.00

Losses

30/06/2021	235/004	Bt Panorama Portfolio 120487640 (Other method)	(68.71)	(68.71)
		Total Amount - Losses		(69.00)

Applying Capital Losses and CG Discount to Capital Gains

		Losses applied to Other Gains		(69.00)
		Total Amount - Losses Applied		(69.00)
		Current year capital losses applied		(69.00)
		Capital Gains Discount		(223.00)

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Net Capital Gain (Label A) 4,749.00

Exempt Capital Gains Calculation

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	566,453.64
Less Permanent Differences	432,578.50
Less Timing Differences	9,653.99
Taxable income for period	124,221.00
Income Tax Expense (Taxable Income @ taxrate)	18,633.15
Total Income Tax Payable (Taxable Income @ taxrate)	18,633.15
Total Income Tax Payable	18,633.15
Less Total Imputed Credits Used	15.93
Less Total Foreign Credits Used	8.49
Income Tax Payable	18,608.73
Add Supervisory levy	259.00
Total Amount Due or Refundable	18,867.73

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

30/06/2021	501	Hupfeld , Joshua John - Preserved	306,314.33
30/06/2021	501	Hupfeld , Joshua John - Unres Non Pres	7.65
30/06/2021	502	Hupfeld, Carla Louise - Preserved	328,984.64
		Total Amount	635,306.62

Profit/(Loss) Available for Allocation to Members

30/06/2021	Profit/(Loss) for period before allocations	566,453.64
30/06/2021	Contributions	(4,750.02)
	Total Amount	561,703.62

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<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2021		Income Tax Expense for period before allocations		18,633.15
30/06/2021		Contributions tax		(712.50)
		Total Amount		17,920.65

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	566,453.64
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	566,453.64
Total member opening balance	633,426.12
Fund Rate (Profit after exclusion/Total member opening balance)	89.43

Hupfeld , Joshua John Preserved

Members Balance

01/07/2020		Opening balance - Preserved	305,374.08	305,374.08
01/07/2020	501/001	Opening Balance - Preserved/Taxable	153,071.54	153,071.54
01/07/2020	501/002	Opening Balance - Preserved/Tax Free	142,094.19	142,094.19
01/07/2020	501/002	Opening Balance - Preserved/Tax Free	10,208.35	10,208.35
01/07/2020	501/011	Employer Contributions - Concessional	(18,750.00)	(18,750.00)
11/01/2021	501/011	Employer Contributions - Concessional	2,375.01	1,106.17
01/07/2020	501/016	Member/Personal Contributions - Preserved	(10,208.35)	(10,208.35)
01/07/2020	501/021	Transfers In - Preserved/Taxable	(126,972.42)	(126,972.42)
01/07/2020	501/022	Transfers In - Preserved/Tax Free	(142,094.19)	(142,094.19)
01/07/2020	501/031	Share of Profit/(Loss) - Preserved/Taxable	(12,733.68)	(12,733.68)
01/07/2020	501/051	Contributions Tax - Preserved	2,812.50	2,812.50
11/01/2021	501/051	Contributions Tax - Preserved	(356.25)	(165.92)
01/07/2020	501/053	Income Tax - Preserved/Taxable	2,572.06	2,572.06
		Total Amount - Preserved (Weighted)		306,314.33

Member Allocations

30/06/2021	501/031	Members share of profit/(loss) - Preserved/Taxable	270,826.50	
30/06/2021	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(8,640.48)	
30/06/2021	501/031	Members share of profit/(loss) - Preserved/Taxable	6.76	
30/06/2021	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(0.22)	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Closing Balance - Preserved			569,585.40	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Unres Non Pres	7.65	7.65
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	7.65	7.65
01/07/2020	501/024	Transfers In - Unrestricted Non Preserved/Tax Free	(7.65)	(7.65)
Total Amount - Unres Non Pres (Weighted)				7.65
Closing Balance - Unrestricted Non Pres			7.65	
Hupfeld, Carla Louise Preserved				
<u>Members Balance</u>				
01/07/2020		Opening balance - Preserved	328,044.39	328,044.39
01/07/2020	502/001	Opening Balance - Preserved/Taxable	185,263.44	185,263.44
01/07/2020	502/002	Opening Balance - Preserved/Tax Free	132,572.60	132,572.60
01/07/2020	502/002	Opening Balance - Preserved/Tax Free	10,208.35	10,208.35
01/07/2020	502/011	Employer Contributions - Concessional	(18,750.00)	(18,750.00)
11/01/2021	502/011	Employer Contributions - Concessional	2,375.01	1,106.17
01/07/2020	502/016	Member/Personal Contributions - Preserved	(10,208.35)	(10,208.35)
01/07/2020	502/021	Transfers In - Preserved/Taxable	(158,392.85)	(158,392.85)
01/07/2020	502/022	Transfers In - Preserved/Tax Free	(132,572.60)	(132,572.60)
01/07/2020	502/031	Share of Profit/(Loss) - Preserved/Taxable	(13,700.43)	(13,700.43)
01/07/2020	502/051	Contributions Tax - Preserved	2,812.50	2,812.50
11/01/2021	502/051	Contributions Tax - Preserved	(356.25)	(165.92)
01/07/2020	502/053	Income Tax - Preserved/Taxable	2,767.34	2,767.34
Total Amount - Preserved (Weighted)				328,984.64
<u>Member Allocations</u>				
30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	290,870.36	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(9,279.96)	
Closing Balance - Preserved			611,653.55	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2021		Capital Gains		4,749.00
30/06/2021		Gross Rent		238,050.00
30/06/2021		Gross Interest		18.00
30/06/2021		Gross Foreign Income		274.00
30/06/2021		Employer Contributions		4,750.00
30/06/2021		Trust Distributions		237.00

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Total Amount **248,078.00**

MCS Reconciliation
Hupfeld , Joshua John

Employer Contributed amount

11/01/2021	501/011	Employer Contributions - Concessional		2,375.01
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Total Amount **2,375.01**

All Contributions received for the current year	2,375.01
Closing Account Balance	(569,593.00)

Hupfeld, Carla Louise

Employer Contributed amount

11/01/2021	502/011	Employer Contributions - Concessional		2,375.01
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Total Amount **2,375.01**

All Contributions received for the current year	2,375.01
Closing Account Balance	(611,653.00)