

**THE MIDDLE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2016**

Created by BRAD on Wednesday 18 January, 2017 @ 09:50:11

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2016	772/003	107/143 Adelaide Terrace East Perth (Market Value Date: 30/06/2016, Code: ADELAIDETC)	360,000.00	(23,309.00)
Total Amount				(23,309.00)
Calculation of permanent difference on revaluation				
30/06/2016	772/003	107/143 Adelaide Terrace East Perth - No CGT asset		
30/06/2016	772/003	- Market Value	360,000.00	
30/06/2016	772/003	- Less Carrying Value	383,309.00	
30/06/2016	772/003	- Permanent Difference		(23,309.00)
Total Amount				(23,309.00)
Calculation of tax entries				
Calculation of permanent differences				
08/07/2015	261/002	Middle, Clare Elizabeth		5,000.00
08/07/2015	261/003	Middle, Garry John		5,000.00
11/09/2015	261/003	Middle, Garry John		138.84
09/10/2015	261/003	Middle, Garry John		138.84
12/11/2015	261/003	Middle, Garry John		208.26
04/12/2015	261/003	Middle, Garry John		138.84
30/06/2016	261/003	Middle, Garry John		(699.91)
30/06/2016	261/003	Middle, Garry John		(789.00)
09/05/2016	261/003	Middle, Garry John		75.13
30/06/2016	261/003	Middle, Garry John		411.88
30/06/2016	263/002	Middle, Clare Elizabeth		289.00
30/06/2016	263/003	Middle, Garry John		500.00
21/11/2015	301	Accountancy Fees (Gen Exp Percent: 34.400%)		(287.58)
15/06/2016	303	ATO Supervisory Levy (Gen Exp Percent: 34.400%)		(89.10)
21/11/2015	307	Auditor's Remuneration (Gen Exp Percent: 34.400%)		(280.02)
31/07/2015	315	Bank Charges (Gen Exp Percent: 34.400%)		(0.86)
31/07/2015	315	Bank Charges (Gen Exp Percent: 34.400%)		(0.34)
01/12/2015	315	Bank Charges (Gen Exp Percent: 34.400%)		(10.32)
31/03/2016	315	Bank Charges (Gen Exp Percent: 34.400%)		(0.22)
31/05/2016	315	Bank Charges (Gen Exp Percent: 34.400%)		(0.22)
30/06/2016	315	Bank Charges (Gen Exp Percent: 34.400%)		(0.86)
30/06/2016	330	107/143 Adelaide Terrace East Perth (772/003) - Non Tax Revn		(23,309.00)
30/06/2016	335	Depreciation (Inv Exp Percent: 34.400%)		(301.34)
03/07/2015	354	Electricity (Inv Exp Percent: 34.400%)		(12.88)
10/08/2015	354	Electricity (Inv Exp Percent: 34.400%)		(14.71)
03/09/2015	354	Electricity (Inv Exp Percent: 34.400%)		(13.05)
16/10/2015	354	Electricity (Inv Exp Percent: 34.400%)		(19.47)
03/12/2015	354	Electricity (Inv Exp Percent: 34.400%)		(35.78)
20/01/2016	354	Electricity (Inv Exp Percent: 34.400%)		(26.61)

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29/02/2016	354	Electricity (Inv Exp Percent: 34.400%)		(28.00)
03/03/2016	354	Electricity (Inv Exp Percent: 34.400%)		(25.59)
19/04/2016	354	Electricity (Inv Exp Percent: 34.400%)		(28.50)
17/05/2016	354	Electricity (Inv Exp Percent: 34.400%)		(18.16)
03/06/2016	354	Electricity (Inv Exp Percent: 34.400%)		(14.26)
25/01/2016	364	Filing Fees (Gen Exp Percent: 34.400%)		(164.98)
21/11/2015	387	Legal Fees (Gen Exp Percent: 34.400%)		(60.54)
30/06/2016	413/001	Middle, Garry John		(3,745.35)
30/06/2016	415/001	Middle, Garry John		(0.39)
30/06/2016	416/001	Middle, Garry John		(6,754.26)
09/07/2015	422	Rates & taxes (Inv Exp Percent: 34.400%)		(64.10)
03/08/2015	422	Rates & taxes (Inv Exp Percent: 34.400%)		(512.28)
15/08/2015	422	Rates & taxes (Inv Exp Percent: 34.400%)		(67.72)
01/10/2015	422	Rates & taxes (Inv Exp Percent: 34.400%)		(66.08)
07/12/2015	422	Rates & taxes (Inv Exp Percent: 34.400%)		(66.08)
29/01/2016	422	Rates & taxes (Inv Exp Percent: 34.400%)		(65.00)
30/03/2016	422	Rates & taxes (Inv Exp Percent: 34.400%)		(66.08)
08/06/2016	422	Rates & taxes (Inv Exp Percent: 34.400%)		(66.08)
10/12/2015	430	Repairs and Maintenance (Gen Exp Percent: 34.400%)		(134.85)
31/07/2015	434	Strata Fees (Gen Exp Percent: 34.400%)		(342.83)
29/10/2015	434	Strata Fees (Gen Exp Percent: 34.400%)		(342.83)
29/01/2016	434	Strata Fees (Gen Exp Percent: 34.400%)		(342.83)
27/04/2016	434	Strata Fees (Gen Exp Percent: 34.400%)		(342.83)
30/06/2016		Exempt Pension Income		9,811.00
Total Amount				(17,499.10)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2016	250/002	Bank of Queensland - 21715318	34.400	351.20
30/06/2016	250/005	Bank of Queensland - a/c # 22341467	34.400	3,515.92
30/06/2016	280/003	107/143 Adelaide Terrace East Perth	34.400	5,944.32
Total Unsegregated Amount				9,811.44
Total Exempt Pension Income				9,811.00

Pension Member Non Deductible Expenses

21/11/2015	301	Accountancy Fees (Gen Exp Percent: 34.400%)		(287.58)
15/06/2016	303	ATO Supervisory Levy (Gen Exp Percent: 34.400%)		(89.10)
21/11/2015	307	Auditor's Remuneration (Gen Exp Percent: 34.400%)		(280.02)
31/07/2015	315	Bank Charges (Gen Exp Percent: 34.400%)		(0.86)
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31/05/2016	315	Bank Charges (Gen Exp Percent: 34.400%)		(0.22)
30/06/2016	315	Bank Charges (Gen Exp Percent: 34.400%)		(0.86)
30/06/2016	335	Depreciation (Inv Exp Percent: 34.400%)		(301.34)
03/07/2015	354	Electricity (Inv Exp Percent: 34.400%)		(12.88)
10/08/2015	354	Electricity (Inv Exp Percent: 34.400%)		(14.71)
03/09/2015	354	Electricity (Inv Exp Percent: 34.400%)		(13.05)
16/10/2015	354	Electricity (Inv Exp Percent: 34.400%)		(19.47)
03/12/2015	354	Electricity (Inv Exp Percent: 34.400%)		(35.78)
20/01/2016	354	Electricity (Inv Exp Percent: 34.400%)		(26.61)
29/02/2016	354	Electricity (Inv Exp Percent: 34.400%)		(28.00)
03/03/2016	354	Electricity (Inv Exp Percent: 34.400%)		(25.59)
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03/06/2016	354	Electricity (Inv Exp Percent: 34.400%)		(14.26)
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29/01/2016	422	Rates & taxes (Inv Exp Percent: 34.400%)		(65.00)
30/03/2016	422	Rates & taxes (Inv Exp Percent: 34.400%)		(66.08)
08/06/2016	422	Rates & taxes (Inv Exp Percent: 34.400%)		(66.08)
10/12/2015	430	Repairs and Maintenance (Gen Exp Percent: 34.400%)		(134.85)
31/07/2015	434	Strata Fees (Gen Exp Percent: 34.400%)		(342.83)
29/10/2015	434	Strata Fees (Gen Exp Percent: 34.400%)		(342.83)
29/01/2016	434	Strata Fees (Gen Exp Percent: 34.400%)		(342.83)
27/04/2016	434	Strata Fees (Gen Exp Percent: 34.400%)		(342.83)
Total Amount				(3,913.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2015	30/06/2016	Non-Deductible General Expense Percentage (Actuarial %)	34.400%
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Investment Expense Calculation

01/07/2015	30/06/2016	Non-Deductible Investment Expense Percentage (Actuarial %)	34.400%
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Entry Summary

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(1,061.76)
		Less Permanent Differences		(17,499.10)
		Taxable income for period		16,438.00
		Income Tax Expense (Taxable Income @ taxrate)		2,465.70
		Total Income Tax Payable (Taxable Income @ taxrate)		2,465.70
		Total Income Tax Payable		2,465.70
		Less Total Instalments paid		1,944.00
		Income Tax Payable		521.70
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		780.70

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

30/06/2016	501	Middle, Garry John - Unres Non Pres	259,972.23
30/06/2016	502	Middle, Clare Elizabeth - Preserved	375,888.53
30/06/2016	503	Middle, Garry John - Preserved	119,718.26
		Total Amount	755,579.02

Profit/(Loss) Available for Allocation to Members

30/06/2016		Profit/(Loss) for period before allocations	(1,061.76)
30/06/2016		Contributions	(15,600.54)
30/06/2016		Pensions paid	10,500.00
		Total Amount	(6,162.30)

Income Tax Expense Available for Allocation to Members

30/06/2016		Income Tax Expense for period before allocations	2,465.70
30/06/2016		Contributions tax	(778.30)
		Total Amount	1,687.40

Fund Rate or Return Calculation

	Total profit for period (excluding Super Surcharge)	(1,061.76)
	Less amounts excluded from fund rate calculation:	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total exclusion		
		Profit after exclusion		(1,061.76)
		Total member opening balance		745,096.43
		Fund Rate (Profit after exclusion/Total member opening balance)		(0.14)

**Middle, Garry John
Unrestricted Non Preserved**

Members Balance

01/07/2015		Opening balance - Unres Non Pres	259,972.23	259,972.23
01/07/2015	501/002	Opening Balance - Preserved/Tax Free	(0.26)	(0.26)
01/07/2015	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(10,318.41)	(10,318.41)
01/07/2015	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(5,329.50)	(5,329.50)
01/07/2015	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(2,135.44)	(2,135.44)
01/07/2015	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,134.19)	(4,134.19)
30/06/2016	501/055	Pensions Paid - Preserved/Taxable	(0.39)	
01/07/2015	501/059	Pensions Paid - Preserved/Tax Free	0.26	0.26
30/06/2016	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,754.26)	
01/07/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	14,452.60	14,452.60
30/06/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,745.35)	
01/07/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	7,464.94	7,464.94
		Total Amount - Unres Non Pres (Weighted)		259,972.23
30/06/2016	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(1,363.96)	
30/06/2016	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(756.30)	
		Closing Balance - Unrestricted Non Pres	247,351.97	

**Middle, Clare Elizabeth
Preserved**

Members Balance

01/07/2015		Opening balance - Preserved	370,729.72	370,729.72
01/07/2015	502/001	Opening Balance - Preserved/Taxable	8,792.04	8,792.04
01/07/2015	502/002	Opening Balance - Preserved/Tax Free	112,483.75	112,483.75
16/04/2016	502/011	Employer Contributions - Concessional	1,000.00	204.92
02/06/2016	502/011	Employer Contributions - Concessional	1,000.00	76.50

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25/06/2016	502/011	Employer Contributions - Concessional	2,488.75	34.00
01/07/2015	502/011	Employer Contributions - Concessional	(2,394.00)	(2,394.00)
08/07/2015	502/016	Member/Personal Contributions - Preserved	5,000.00	4,890.71
01/07/2015	502/016	Member/Personal Contributions - Preserved	(112,483.75)	(112,483.75)
30/06/2016	502/019	Other Contributions - Non Taxable	289.00	
01/07/2015	502/031	Share of Profit/(Loss) - Preserved/Taxable	(7,950.46)	(7,950.46)
16/04/2016	502/051	Contributions Tax - Preserved	(150.00)	(30.74)
02/06/2016	502/051	Contributions Tax - Preserved	(150.00)	(11.48)
25/06/2016	502/051	Contributions Tax - Preserved	(373.31)	(5.10)
01/07/2015	502/051	Contributions Tax - Preserved	359.10	359.10
01/07/2015	502/053	Income Tax - Preserved/Taxable	1,193.32	1,193.32
Total Amount - Preserved (Weighted)				375,888.53

Member Allocations

30/06/2016	502/031	Members share of profit/(loss) - Preserved/Taxable	(3,065.65)	
30/06/2016	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,279.79)	

Closing Balance - Preserved 375,488.72

**Middle, Garry John
Preserved**

Members Balance

01/07/2015		Opening balance - Preserved	114,394.48	114,394.48
01/07/2015	503/001	Opening Balance - Preserved/Taxable	1,910.72	1,910.72
01/07/2015	503/002	Opening Balance - Preserved/Tax Free	112,483.76	112,483.76
30/06/2016	503/011	Employer Contributions - Concessional	699.91	
08/07/2015	503/016	Member/Personal Contributions - Preserved	5,000.00	4,890.71
11/09/2015	503/016	Member/Personal Contributions - Preserved	138.84	111.15
09/10/2015	503/016	Member/Personal Contributions - Preserved	138.84	100.53
12/11/2015	503/016	Member/Personal Contributions - Preserved	208.26	131.44
04/12/2015	503/016	Member/Personal Contributions - Preserved	138.84	79.28
30/06/2016	503/016	Member/Personal Contributions - Preserved	(699.91)	
30/06/2016	503/016	Member/Personal Contributions - Preserved	(789.00)	
09/05/2016	503/016	Member/Personal Contributions - Preserved	75.13	10.67
30/06/2016	503/016	Member/Personal Contributions - Preserved	411.88	
01/07/2015	503/016	Member/Personal Contributions - Preserved	(112,483.76)	(112,483.76)
30/06/2016	503/019	Other Contributions - Non Taxable	500.00	
01/07/2015	503/031	Share of Profit/(Loss) - Preserved/Taxable	(2,248.15)	(2,248.15)
30/06/2016	503/051	Contributions Tax - Preserved	(104.99)	
01/07/2015	503/053	Income Tax - Preserved/Taxable	337.43	337.43
Total Amount - Preserved (Weighted)				119,718.26

Member Allocations

30/06/2016	503/031	Members share of profit/(loss) - Preserved/Taxable	(976.39)	
30/06/2016	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(407.61)	

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Closing Balance - Preserved			118,728.28	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2016		Gross Rent		17,280.00
30/06/2016		Gross Interest		11,242.00
30/06/2016		Employer Contributions		5,189.00
Total Amount				33,711.00
MCS Reconciliation				
Middle, Clare Elizabeth				
<u>Personal Contributed amount</u>				
08/07/2015	502/016	Member/Personal Contributions - Preserved		5,000.00
30/06/2016	502/019	Other Contributions - Non Taxable		289.00
Total Amount				5,289.00
<u>Employer Contributed amount</u>				
25/06/2016	502/011	Employer Contributions - Concessional		2,488.75
02/06/2016	502/011	Employer Contributions - Concessional		1,000.00
16/04/2016	502/011	Employer Contributions - Concessional		1,000.00
Total Amount				4,488.75
All Contributions received for the current year				9,777.75
Closing Account Balance				375,488.72
Middle, Garry John				
<u>Personal Contributed amount</u>				
30/06/2016	503/016	Member/Personal Contributions - Preserved		(699.91)
30/06/2016	503/016	Member/Personal Contributions - Preserved		411.88
09/05/2016	503/016	Member/Personal Contributions - Preserved		75.13
30/06/2016	503/016	Member/Personal Contributions - Preserved		(789.00)
09/10/2015	503/016	Member/Personal Contributions - Preserved		138.84
12/11/2015	503/016	Member/Personal Contributions - Preserved		208.26
04/12/2015	503/016	Member/Personal Contributions - Preserved		138.84
11/09/2015	503/016	Member/Personal Contributions - Preserved		138.84
08/07/2015	503/016	Member/Personal Contributions - Preserved		5,000.00
30/06/2016	503/019	Other Contributions - Non Taxable		500.00
Total Amount				5,122.88
<u>Employer Contributed amount</u>				
30/06/2016	503/011	Employer Contributions - Concessional		699.91
Total Amount				699.91

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		All Contributions received for the current year Closing Account Balance		5,822.79 118,728.28
