

**THE MIDDLE SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
Created by TRACEY on Monday 11 October, 2021 @ 13:48:53

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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**Asset revaluation amounts**

**Calculation of permanent difference on revaluation**

**Calculation of tax entries**

**Calculation of permanent differences**

19/09/2020	301	Accountancy Fees (Gen Exp Percent: 5.890%)		(66.09)
22/05/2021	303	ATO Supervisory Levy (Gen Exp Percent: 5.890%)		(15.26)
19/09/2020	307	Auditor's Remuneration (Gen Exp Percent: 5.890%)		(63.49)
19/09/2020	315	Bank Charges (Gen Exp Percent: 5.890%)		(1.94)
30/06/2021	316	Computer Costs		(324.00)
19/09/2020	350	General Expenses (Gen Exp Percent: 5.890%)		(10.37)
25/06/2021	413/002	Middle, Clare Elizabeth		(1,733.70)
25/06/2021	413/006	Middle, Garry John		(8,060.40)
25/06/2021	415/002	Middle, Clare Elizabeth		(0.13)
25/06/2021	415/006	Middle, Garry John		(0.27)
25/06/2021	416/002	Middle, Clare Elizabeth		(1,266.17)
25/06/2021	416/006	Middle, Garry John		(939.33)
30/06/2021		Exempt Pension Income		11.00
<b>Total Amount</b>				<b>(12,470.15)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2021	250/006	Bank Australia #12204823	5.890	10.92
<b>Total Unsegregated Amount</b>				<b>10.92</b>
<b>Total Exempt Pension Income</b>				<b>11.00</b>

Pension Member Non Deductible Expenses

19/09/2020	301	Accountancy Fees (Gen Exp Percent: 5.890%)		(66.09)
22/05/2021	303	ATO Supervisory Levy (Gen Exp Percent: 5.890%)		(15.26)
19/09/2020	307	Auditor's Remuneration (Gen Exp Percent: 5.890%)		(63.49)
19/09/2020	315	Bank Charges (Gen Exp Percent: 5.890%)		(1.94)
19/09/2020	350	General Expenses (Gen Exp Percent: 5.890%)		(10.37)
<b>Total Amount</b>				<b>(157.00)</b>

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

General Expense Calculation

01/07/2020	30/06/2021	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>5.890%</b>
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Investment Expense Calculation

01/07/2020	30/06/2021	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>5.890%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(3,245.54)
Less Permanent Differences	(12,470.15)
<b>Taxable income for period</b>	<b>9,223.00</b>
Income Tax Expense (Taxable Income @ taxrate)	1,383.45
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>1,383.45</b>
Total Income Tax Payable	1,383.45
Less Total Instalments paid	2,454.00
<b>Income Tax Payable</b>	<b>(1,070.55)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(811.55)</b>

**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	Middle, Garry John - Unres Non Pres	3,455.92
30/06/2021	502	Middle, Clare Elizabeth - Unres Non Pres	3,230.54
30/06/2021	503	Middle, Garry John - Unres Non Pres	0.01
30/06/2021	505	Middle, Clare Elizabeth - Preserved	4,771.50
30/06/2021	506	Middle, Garry John - Unres Non Pres	104,402.23
		<b>Total Amount</b>	<b>115,860.20</b>

Profit/(Loss) Available for Allocation to Members

30/06/2021	Profit/(Loss) for period before allocations	(3,245.54)
30/06/2021	Contributions	(11,560.96)
30/06/2021	Pensions paid	12,000.00
	<b>Total Amount</b>	<b>(2,806.50)</b>

Income Tax Expense Available for Allocation to Members

30/06/2021	Income Tax Expense for period before allocations	1,383.45
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30/06/2021		Contributions tax		(1,734.13)
		<b>Total Amount</b>		<b>(350.68)</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>(3,245.54)</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>(3,245.54)</b>
<b>Total member opening balance</b>	<b>110,594.20</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>(2.93)</b>

**Middle, Garry John**  
**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	3,455.92	3,455.92
01/07/2020	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(158.59)	(158.59)
01/07/2020	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(9,615.23)	(9,615.23)
01/07/2020	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	87.93	87.93
01/07/2020	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	158.59	158.59
01/07/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	9,527.30	9,527.30
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>3,455.92</b>
30/06/2021	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(53.85)	
30/06/2021	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(29.86)	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>3,372.21</b>	

**Middle, Clare Elizabeth**  
**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	3,271.63	3,271.63
01/07/2020	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(45.40)	(45.40)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2020	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(2,432.18)	(2,432.18)
01/07/2020	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	62.18	62.18
01/07/2020	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	45.40	45.40
25/06/2021	502/055	Pensions Paid - Preserved/Taxable	(0.13)	
25/06/2021	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(1,266.17)	(17.34)
25/06/2021	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,733.70)	(23.75)
01/07/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	2,370.00	2,370.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>3,230.54</b>
30/06/2021	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(33.03)	
30/06/2021	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(45.22)	
<b>Closing Balance - Unrestricted Non Pres</b>				<b>193.38</b>

**Middle, Garry John**  
**Unrestricted Non Preserved**

Members Balance

01/07/2020		Opening balance - Unres Non Pres	0.00	0.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>0.01</b>
<b>Closing Balance - Unrestricted Non Pres</b>				<b>0.00</b>

**Middle, Clare Elizabeth**  
**Preserved**

Members Balance

01/07/2020		Opening balance - Preserved	3,378.89	3,378.89
01/07/2020	505/001	Opening Balance - Preserved/Taxable	3,378.89	3,378.89
30/06/2021	505/011	Employer Contributions - Concessional	386.00	
30/06/2021	505/011	Employer Contributions - Concessional	324.00	
04/09/2020	505/011	Employer Contributions - Concessional	2,000.00	1,638.36
01/07/2020	505/011	Employer Contributions - Concessional	(3,982.75)	(3,982.75)
01/07/2020	505/031	Share of Profit/(Loss) - Preserved/Taxable	7.54	7.54
30/06/2021	505/051	Contributions Tax - Preserved	(57.90)	
30/06/2021	505/051	Contributions Tax - Preserved	(48.60)	
04/09/2020	505/051	Contributions Tax - Preserved	(300.00)	(245.75)
01/07/2020	505/051	Contributions Tax - Preserved	597.42	597.42
01/07/2020	505/053	Income Tax - Preserved/Taxable	(1.10)	(1.10)
<b>Total Amount - Preserved (Weighted)</b>				<b>4,771.50</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Member Allocations</b>				
30/06/2021	505/031	Members share of profit/(loss) - Preserved/Taxable	(115.58)	
30/06/2021	505/053	Members share of tax on profit/(loss) - Preserved/Taxable	350.68	
		<b>Closing Balance - Preserved</b>	<b>5,917.49</b>	
<b>Middle, Garry John</b>				
<b>Unrestricted Non Preserved</b>				
<b>Members Balance</b>				
01/07/2020		Opening balance - Unres Non Pres	100,487.76	100,487.76
01/07/2020	506/003	Opening Balance - Unrestricted Non Preserved/Taxable	10,487.76	10,487.76
01/07/2020	506/004	Opening Balance - Unrestricted Non Preserved/Tax Free	90,000.00	90,000.00
08/07/2020	506/013	Employer Contributions - Non Preserved	367.01	358.97
21/07/2020	506/013	Employer Contributions - Non Preserved	367.01	345.89
04/08/2020	506/013	Employer Contributions - Non Preserved	367.01	331.82
18/08/2020	506/013	Employer Contributions - Non Preserved	367.01	317.74
01/09/2020	506/013	Employer Contributions - Non Preserved	367.01	303.66
15/09/2020	506/013	Employer Contributions - Non Preserved	367.00	289.58
29/09/2020	506/013	Employer Contributions - Non Preserved	367.01	275.51
13/10/2020	506/013	Employer Contributions - Non Preserved	367.00	261.42
27/10/2020	506/013	Employer Contributions - Non Preserved	367.01	247.35
24/11/2020	506/013	Employer Contributions - Non Preserved	367.01	219.20
25/11/2020	506/013	Employer Contributions - Non Preserved	297.08	176.62
23/12/2020	506/013	Employer Contributions - Non Preserved	734.02	380.08
13/01/2021	506/013	Employer Contributions - Non Preserved	349.52	160.87
19/01/2021	506/013	Employer Contributions - Non Preserved	297.08	131.85
02/02/2021	506/013	Employer Contributions - Non Preserved	367.01	148.82
19/02/2021	506/013	Employer Contributions - Non Preserved	349.52	125.44
12/04/2021	506/013	Employer Contributions - Non Preserved	247.46	53.56
13/04/2021	506/013	Employer Contributions - Non Preserved	247.46	52.88
26/04/2021	506/013	Employer Contributions - Non Preserved	247.46	44.07
11/05/2021	506/013	Employer Contributions - Non Preserved	247.46	33.90
25/05/2021	506/013	Employer Contributions - Non Preserved	247.46	24.41
09/06/2021	506/013	Employer Contributions - Non Preserved	247.46	14.24
09/06/2021	506/013	Employer Contributions - Non Preserved	247.46	14.24
02/03/2021	506/013	Employer Contributions - Non Preserved	297.08	97.67
16/03/2021	506/013	Employer Contributions - Non Preserved	257.35	74.74
01/07/2020	506/013	Employer Contributions - Non Preserved	(4,012.74)	(4,012.74)
18/12/2020	506/015	Member/Personal Contributions - Non Preserved	500.00	265.75
01/07/2020	506/015	Member/Personal Contributions - Non Preserved	(90,000.00)	(90,000.00)
01/07/2020	506/015	Member/Personal Contributions - Non Preserved	(10,000.00)	(10,000.00)
01/07/2020	506/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	1,666.55	1,666.55
25/06/2021	506/055	Pensions Paid - Preserved/Taxable	(0.27)	
08/07/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(53.84)
21/07/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(51.88)
04/08/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(49.77)

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18/08/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(47.66)
01/09/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(45.55)
15/09/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(43.44)
29/09/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(41.33)
13/10/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(39.21)
27/10/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(37.10)
24/11/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(32.88)
25/11/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(44.56)	(26.49)
23/12/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(110.10)	(57.01)
13/01/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(52.43)	(24.13)
19/01/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(44.56)	(19.78)
02/02/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(22.32)
16/03/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(38.60)	(11.21)
12/04/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(37.12)	(8.03)
13/04/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(37.12)	(7.93)
26/04/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(37.12)	(6.61)
19/02/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(52.43)	(18.82)
11/05/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(37.12)	(5.08)
25/05/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(37.12)	(3.66)
09/06/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(37.12)	(2.14)
09/06/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(37.12)	(2.14)
18/12/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(75.00)	(39.86)
02/03/2021	506/061	Contributions Tax - Unrestricted Non Preserved	(44.56)	(14.65)
01/07/2020	506/061	Contributions Tax - Unrestricted Non Preserved	2,101.91	2,101.91
01/07/2020	506/063	Income Tax - Unrestricted Non Preserved/Taxable	(243.48)	(243.48)
25/06/2021	506/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(939.33)	(12.87)
25/06/2021	506/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(8,060.40)	(110.42)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>104,402.23</b>
30/06/2021	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(2,528.95)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>96,482.14</b>	

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

30/06/2021	Gross Interest	185.00
30/06/2021	Employer Contributions	11,061.00
30/06/2021	Member Contributions	500.00
<b>Total Amount</b>		<b>11,746.00</b>

**MCS Reconciliation**  
**Middle, Clare Elizabeth**

Employer Contributed amount

04/09/2020	505/011	Employer Contributions - Concessional	2,000.00
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30/06/2021	505/011	Employer Contributions - Concessional		324.00
30/06/2021	505/011	Employer Contributions - Concessional		386.00
		<b>Total Amount</b>		<b>2,710.00</b>
		All Contributions received for the current year		2,710.00
		Closing Account Balance		(6,112.00)

**Middle, Garry John**

Personal Contributed amount

18/12/2020	506/015	Member/Personal Contributions - Non Preserved		500.00
		<b>Total Amount</b>		<b>500.00</b>

Employer Contributed amount

18/08/2020	506/013	Employer Contributions - Non Preserved		367.01
04/08/2020	506/013	Employer Contributions - Non Preserved		367.01
21/07/2020	506/013	Employer Contributions - Non Preserved		367.01
09/06/2021	506/013	Employer Contributions - Non Preserved		247.46
09/06/2021	506/013	Employer Contributions - Non Preserved		247.46
25/05/2021	506/013	Employer Contributions - Non Preserved		247.46
11/05/2021	506/013	Employer Contributions - Non Preserved		247.46
26/04/2021	506/013	Employer Contributions - Non Preserved		247.46
13/04/2021	506/013	Employer Contributions - Non Preserved		247.46
16/03/2021	506/013	Employer Contributions - Non Preserved		257.35
02/03/2021	506/013	Employer Contributions - Non Preserved		297.08
19/02/2021	506/013	Employer Contributions - Non Preserved		349.52
02/02/2021	506/013	Employer Contributions - Non Preserved		367.01
19/01/2021	506/013	Employer Contributions - Non Preserved		297.08
13/01/2021	506/013	Employer Contributions - Non Preserved		349.52
23/12/2020	506/013	Employer Contributions - Non Preserved		734.02
25/11/2020	506/013	Employer Contributions - Non Preserved		297.08
24/11/2020	506/013	Employer Contributions - Non Preserved		367.01
27/10/2020	506/013	Employer Contributions - Non Preserved		367.01
13/10/2020	506/013	Employer Contributions - Non Preserved		367.00
29/09/2020	506/013	Employer Contributions - Non Preserved		367.01
15/09/2020	506/013	Employer Contributions - Non Preserved		367.00
01/09/2020	506/013	Employer Contributions - Non Preserved		367.01
12/04/2021	506/013	Employer Contributions - Non Preserved		247.46
08/07/2020	506/013	Employer Contributions - Non Preserved		367.01
		<b>Total Amount</b>		<b>8,350.96</b>
		All Contributions received for the current year		8,850.96
		Closing Account Balance		(99,854.00)