

THE MIDDLE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2020
Created by BRAD on Tuesday 20 April, 2021 @ 10:37:05

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				
09/08/2019	261/006	Middle, Garry John		40,000.00
09/08/2019	261/006	Middle, Garry John		50,000.00
09/09/2019	301	Accountancy Fees (Gen Exp Percent: 17.390%)		(187.46)
30/06/2020	303	ATO Supervisory Levy (Gen Exp Percent: 17.390%)		(45.04)
09/09/2019	307	Auditor's Remuneration (Gen Exp Percent: 17.390%)		(179.81)
14/08/2019	315	Bank Charges (Gen Exp Percent: 17.390%)		(5.22)
31/08/2019	315	Bank Charges (Gen Exp Percent: 17.390%)		(0.43)
09/09/2019	315	Bank Charges (Gen Exp Percent: 17.390%)		(5.73)
30/09/2019	315	Bank Charges (Gen Exp Percent: 17.390%)		(0.11)
01/10/2019	315	Bank Charges (Gen Exp Percent: 17.390%)		(0.63)
12/07/2019	316	Computer Costs		(27.00)
12/08/2019	316	Computer Costs		(27.00)
09/09/2019	350	General Expenses (Gen Exp Percent: 17.390%)		(30.61)
25/06/2020	413/001	Middle, Garry John		(3,398.39)
30/06/2020	413/001	Middle, Garry John		(6,128.91)
30/06/2020	413/002	Middle, Clare Elizabeth		(1,000.14)
25/06/2020	413/002	Middle, Clare Elizabeth		(1,369.86)
25/06/2020	415/001	Middle, Garry John		(0.32)
30/06/2020	415/001	Middle, Garry John		0.32
25/06/2020	416/001	Middle, Garry John		(6,128.59)
30/06/2020	416/001	Middle, Garry John		6,128.59
30/06/2020	416/002	Middle, Clare Elizabeth		1,000.14
25/06/2020	416/002	Middle, Clare Elizabeth		(1,000.14)
30/06/2020		Exempt Pension Income		112.00
Total Amount				77,705.66

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2020	250/006	Bank Australia #12204823	17.390	111.73
Total Unsegregated Amount				111.73
Total Exempt Pension Income				112.00

Pension Member Non Deductible Expenses

09/09/2019	301	Accountancy Fees (Gen Exp Percent: 17.390%)		(187.46)
30/06/2020	303	ATO Supervisory Levy (Gen Exp Percent: 17.390%)		(45.04)
09/09/2019	307	Auditor's Remuneration (Gen Exp Percent: 17.390%)		(179.81)

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		17.390%)		
14/08/2019	315	Bank Charges (Gen Exp Percent: 17.390%)		(5.22)
31/08/2019	315	Bank Charges (Gen Exp Percent: 17.390%)		(0.43)
09/09/2019	315	Bank Charges (Gen Exp Percent: 17.390%)		(5.73)
30/09/2019	315	Bank Charges (Gen Exp Percent: 17.390%)		(0.11)
01/10/2019	315	Bank Charges (Gen Exp Percent: 17.390%)		(0.63)
09/09/2019	350	General Expenses (Gen Exp Percent: 17.390%)		(30.61)
		Total Amount		(455.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2019	30/06/2020	Non-Deductible General Expense Percentage (Actuarial %)	17.390%
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Investment Expense Calculation

01/07/2019	30/06/2020	Non-Deductible Investment Expense Percentage (Actuarial %)	17.390%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	94,070.00
Less Permanent Differences	77,705.66
Taxable income for period	16,365.00
Income Tax Expense (Taxable Income @ taxrate)	2,454.75
Total Income Tax Payable (Taxable Income @ taxrate)	2,454.75
Total Income Tax Payable	2,454.75
Less Total Instalments paid	1,620.00
Income Tax Payable	834.75
Add Supervisory levy	259.00
Total Amount Due or Refundable	1,093.75

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2020	501	Middle, Garry John - Unres Non Pres		13,099.59
30/06/2020	502	Middle, Clare Elizabeth - Unres Non Pres		5,716.84
30/06/2020	503	Middle, Garry John - Unres Non Pres		0.01
30/06/2020	505	Middle, Clare Elizabeth - Preserved		400.86
30/06/2020	506	Middle, Garry John - Unres Non Pres		88,558.50
Total Amount				107,775.80

Profit/(Loss) Available for Allocation to Members

30/06/2020		Profit/(Loss) for period before allocations		94,070.00
30/06/2020		Contributions		(107,995.49)
30/06/2020		Pensions paid		11,897.30
Total Amount				(2,028.19)

Income Tax Expense Available for Allocation to Members

30/06/2020		Income Tax Expense for period before allocations		2,454.75
30/06/2020		Contributions tax		(2,699.33)
Total Amount				(244.58)

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	94,070.00
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	94,070.00
Total member opening balance	18,978.95
Fund Rate (Profit after exclusion/Total member opening balance)	495.65

Middle, Garry John
Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	1,127.36	1,127.36
01/07/2019	501/001	Opening Balance - Preserved/Taxable	(11.56)	(11.56)
01/07/2019	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	9,602.38	9,602.38
01/07/2019	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	185,570.97	185,570.97
01/07/2019	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(195,161.79)	(195,161.79)
01/07/2019	501/004	Opening Balance - Unrestricted Non	2,500.00	2,500.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2019	501/004	Preserved/Tax Free Opening Balance - Unrestricted Non Preserved/Tax Free	(185,570.97)	(185,570.97)
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(108,220.65)	(108,220.65)
01/07/2019	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	1,343.94	1,343.94
01/07/2019	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	2,423.74	2,423.74
25/06/2020	501/055	Pensions Paid - Preserved/Taxable	(0.32)	
30/06/2020	501/055	Pensions Paid - Preserved/Taxable	0.32	
01/07/2019	501/055	Pensions Paid - Preserved/Taxable	11.56	11.56
01/07/2019	501/060	Income Tax - Unrestricted Non Preserved/Tax Free	(133.29)	(133.29)
01/07/2019	501/063	Income Tax - Unrestricted Non Preserved/Taxable	(240.39)	(240.39)
25/06/2020	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,128.59)	(83.72)
30/06/2020	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	6,128.59	
01/07/2019	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	192,978.44	192,978.44
25/06/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,398.39)	(46.43)
30/06/2020	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(6,128.91)	
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	107,010.00	107,010.00
Total Amount - Unres Non Pres (Weighted)				13,099.59
30/06/2020	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(158.59)	
30/06/2020	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(87.93)	
Closing Balance - Unrestricted Non Pres			3,455.92	

Middle, Clare Elizabeth
Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	2,370.21	2,370.21
01/07/2019	502/001	Opening Balance - Preserved/Taxable	3,400.00	3,400.00
01/07/2019	502/001	Opening Balance - Preserved/Taxable	(3,400.00)	(3,400.00)
01/07/2019	502/002	Opening Balance - Preserved/Tax Free	10.80	10.80
01/07/2019	502/002	Opening Balance - Preserved/Tax Free	(10.80)	(10.80)
01/07/2019	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(21.00)	(21.00)
01/07/2019	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	128,059.26	128,059.26
01/07/2019	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(128,038.26)	(128,038.26)
01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(124,670.06)	(124,670.06)

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01/07/2019	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(175,359.15)	(175,359.15)
01/07/2019	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	2,186.84	2,186.84
01/07/2019	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	1,596.62	1,596.62
01/07/2019	502/059	Pensions Paid - Preserved/Tax Free	10.80	10.80
01/07/2019	502/060	Income Tax - Unrestricted Non Preserved/Tax Free	(216.89)	(216.89)
01/07/2019	502/063	Income Tax - Unrestricted Non Preserved/Taxable	(158.36)	(158.36)
30/06/2020	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	1,000.14	
25/06/2020	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(1,000.14)	(13.66)
01/07/2019	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	126,600.00	126,600.00
30/06/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,000.14)	
25/06/2020	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,369.86)	(18.71)
01/07/2019	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	173,389.20	173,389.20
Total Amount - Unres Non Pres (Weighted)				5,716.84
30/06/2020	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(45.40)	
30/06/2020	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(62.18)	
Closing Balance - Unrestricted Non Pres			3,271.63	

Middle, Garry John
Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	12,102.38	12,102.38
01/07/2019	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(9,602.38)	(9,602.38)
01/07/2019	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	9,602.38	9,602.38
01/07/2019	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(2,500.00)	(2,500.00)
01/07/2019	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	2,500.00	2,500.00
01/07/2019	503/013	Employer Contributions - Non Preserved	(10,121.72)	(10,121.72)
01/07/2019	503/015	Member/Personal Contributions - Non Preserved	(2,500.00)	(2,500.00)
01/07/2019	503/015	Member/Personal Contributions - Non Preserved	(1,200.00)	(1,200.00)
01/07/2019	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	23.40	23.40
01/07/2019	503/061	Contributions Tax - Unrestricted Non Preserved	1,698.26	1,698.26
01/07/2019	503/063	Income Tax - Unrestricted Non Preserved/Taxable	(2.32)	(2.32)
Total Amount - Unres Non Pres (Weighted)				0.01

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Closing Balance - Unrestricted Non Pres 0.00

Middle, Clare Elizabeth
Unrestricted Non Preserved

Members Balance

01/07/2019		Opening balance - Unres Non Pres	3,379.00	3,379.00
01/07/2019	504/001	Opening Balance - Preserved/Taxable	(3,400.00)	(3,400.00)
01/07/2019	504/001	Opening Balance - Preserved/Taxable	3,400.00	3,400.00
01/07/2019	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	21.00	21.00
01/07/2019	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	(21.00)	(21.00)
01/07/2019	504/011	Employer Contributions - Concessional	(4,000.00)	(4,000.00)
01/07/2019	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	23.31	23.31
01/07/2019	504/051	Contributions Tax - Preserved	600.00	600.00
01/07/2019	504/063	Income Tax - Unrestricted Non Preserved/Taxable	(2.31)	(2.31)

Middle, Clare Elizabeth
Preserved

Members Balance

17/04/2020	505/011	Employer Contributions - Concessional	1,154.25	233.37
29/05/2020	505/011	Employer Contributions - Concessional	2,000.00	174.86
02/06/2020	505/011	Employer Contributions - Concessional	828.50	63.38
17/04/2020	505/051	Contributions Tax - Preserved	(173.14)	(35.01)
29/05/2020	505/051	Contributions Tax - Preserved	(300.00)	(26.23)
02/06/2020	505/051	Contributions Tax - Preserved	(124.28)	(9.51)

Total Amount - Preserved (Weighted) 400.86

Member Allocations

30/06/2020	505/031	Members share of profit/(loss) - Preserved/Taxable	(7.54)	
30/06/2020	505/053	Members share of tax on profit/(loss) - Preserved/Taxable	1.10	

Closing Balance - Preserved 3,378.89

Middle, Garry John

Unrestricted Non Preserved

Members Balance

10/12/2019	506/013	Employer Contributions - Non Preserved	170.37	94.49
24/12/2019	506/013	Employer Contributions - Non Preserved	170.37	87.98
30/12/2019	506/013	Employer Contributions - Non Preserved	170.37	85.18
22/01/2020	506/013	Employer Contributions - Non Preserved	170.37	74.48
05/02/2020	506/013	Employer Contributions - Non Preserved	255.55	101.94
18/02/2020	506/013	Employer Contributions - Non Preserved	227.16	82.55
03/03/2020	506/013	Employer Contributions - Non Preserved	227.16	73.86

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18/03/2020	506/013	Employer Contributions - Non Preserved	227.16	64.55
31/03/2020	506/013	Employer Contributions - Non Preserved	227.16	56.48
16/04/2020	506/013	Employer Contributions - Non Preserved	367.01	75.21
28/04/2020	506/013	Employer Contributions - Non Preserved	349.52	60.16
12/05/2020	506/013	Employer Contributions - Non Preserved	367.00	49.13
26/05/2020	506/013	Employer Contributions - Non Preserved	367.01	35.10
09/06/2020	506/013	Employer Contributions - Non Preserved	367.01	21.06
23/06/2020	506/013	Employer Contributions - Non Preserved	349.52	6.68
09/08/2019	506/015	Member/Personal Contributions - Non Preserved	40,000.00	35,628.42
09/08/2019	506/015	Member/Personal Contributions - Non Preserved	50,000.00	44,535.52
09/08/2019	506/015	Member/Personal Contributions - Non Preserved	(40,000.00)	(35,628.42)
09/08/2019	506/015	Member/Personal Contributions - Non Preserved	50,000.00	44,535.52
10/12/2019	506/061	Contributions Tax - Unrestricted Non Preserved	(25.56)	(14.18)
24/12/2019	506/061	Contributions Tax - Unrestricted Non Preserved	(25.56)	(13.20)
30/12/2019	506/061	Contributions Tax - Unrestricted Non Preserved	(25.56)	(12.78)
22/01/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(25.56)	(11.17)
05/02/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(38.33)	(15.29)
18/02/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(34.07)	(12.38)
03/03/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(34.07)	(11.08)
18/03/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(34.07)	(9.68)
31/03/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(34.07)	(8.47)
16/04/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(11.28)
28/04/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(52.43)	(9.02)
12/05/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(7.37)
26/05/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(5.26)
09/06/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(55.05)	(3.16)
09/08/2019	506/061	Contributions Tax - Unrestricted Non Preserved	(7,500.00)	(6,680.33)
23/06/2020	506/061	Contributions Tax - Unrestricted Non Preserved	(52.43)	(1.00)
09/08/2019	506/061	Contributions Tax - Unrestricted Non Preserved	6,000.00	5,344.26
Total Amount - Unres Non Pres (Weighted)				88,558.50
30/06/2020	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(1,666.55)	
30/06/2020	506/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	243.48	
Closing Balance - Unrestricted Non Pres			100,487.76	

BAS Instalment Income Reconciliation (Label T1)

30/06/2020	Gross Interest	643.00
30/06/2020	Employer Contributions	7,995.00
30/06/2020	Member Contributions	10,000.00
Total Amount		18,638.00

MCS Reconciliation

Middle, Garry John

Personal Contributed amount

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Total Amount				0.00
Middle, Clare Elizabeth				
<u>Employer Contributed amount</u>				
02/06/2020	505/011	Employer Contributions - Concessional		828.50
29/05/2020	505/011	Employer Contributions - Concessional		2,000.00
17/04/2020	505/011	Employer Contributions - Concessional		1,154.25
Total Amount				3,982.75
All Contributions received for the current year				3,982.75
Closing Account Balance				(6,650.00)
Middle, Garry John				
<u>Personal Contributed amount</u>				
09/08/2019	506/015	Member/Personal Contributions - Non Preserved		50,000.00
09/08/2019	506/015	Member/Personal Contributions - Non Preserved		50,000.00
09/08/2019	506/015	Member/Personal Contributions - Non Preserved		40,000.00
09/08/2019	506/015	Member/Personal Contributions - Non Preserved		(40,000.00)
Total Amount				100,000.00
<u>Employer Contributed amount</u>				
10/12/2019	506/013	Employer Contributions - Non Preserved		170.37
28/04/2020	506/013	Employer Contributions - Non Preserved		349.52
12/05/2020	506/013	Employer Contributions - Non Preserved		367.00
26/05/2020	506/013	Employer Contributions - Non Preserved		367.01
24/12/2019	506/013	Employer Contributions - Non Preserved		170.37
30/12/2019	506/013	Employer Contributions - Non Preserved		170.37
22/01/2020	506/013	Employer Contributions - Non Preserved		170.37
18/02/2020	506/013	Employer Contributions - Non Preserved		227.16
03/03/2020	506/013	Employer Contributions - Non Preserved		227.16
18/03/2020	506/013	Employer Contributions - Non Preserved		227.16
31/03/2020	506/013	Employer Contributions - Non Preserved		227.16
16/04/2020	506/013	Employer Contributions - Non Preserved		367.01
09/06/2020	506/013	Employer Contributions - Non Preserved		367.01
23/06/2020	506/013	Employer Contributions - Non Preserved		349.52
05/02/2020	506/013	Employer Contributions - Non Preserved		255.55
Total Amount				4,012.74
All Contributions received for the current year				104,012.74
Closing Account Balance				(103,944.00)