

**THE MIDDLE SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
Created by TRACEY on Tuesday 17 November, 2015 @ 13:12:10

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>				
14/08/2014	261/002	Middle, Clare Elizabeth		112,483.75
14/08/2014	261/003	Middle, Garry John		112,483.76
25/10/2014	301	Accountancy Fees (Gen Exp Percent: 38.030%)		(292.83)
26/02/2015	303	ATO Supervisory Levy (Gen Exp Percent: 38.030%)		(147.77)
25/10/2014	307	Auditor's Remuneration (Gen Exp Percent: 38.030%)		(284.46)
30/04/2015	315	Bank Charges (Gen Exp Percent: 38.030%)		(0.95)
30/04/2015	315	Bank Charges (Gen Exp Percent: 38.030%)		(0.49)
02/12/2014	315	Bank Charges (Gen Exp Percent: 38.030%)		(5.06)
31/05/2015	315	Bank Charges (Gen Exp Percent: 38.030%)		(0.95)
31/05/2015	315	Bank Charges (Gen Exp Percent: 38.030%)		(0.74)
30/06/2015	315	Bank Charges (Gen Exp Percent: 38.030%)		(0.95)
30/06/2015	315	Bank Charges (Gen Exp Percent: 38.030%)		(0.25)
31/08/2014	315	Bank Charges (Gen Exp Percent: 38.030%)		(0.95)
31/08/2014	315	Bank Charges (Gen Exp Percent: 38.030%)		(0.38)
25/10/2014	315	Bank Charges (Gen Exp Percent: 38.030%)		(2.70)
30/09/2014	315	Bank Charges (Gen Exp Percent: 38.030%)		(0.95)
13/11/2014	315	Bank Charges (Gen Exp Percent: 38.030%)		(11.41)
30/11/2014	315	Bank Charges (Gen Exp Percent: 38.030%)		(0.95)
30/06/2015	335	Depreciation (Inv Exp Percent: 38.030%)		(390.95)
09/01/2015	354	Electricity (Inv Exp Percent: 38.030%)		(28.94)
05/02/2015	354	Electricity (Inv Exp Percent: 38.030%)		(27.84)
22/05/2015	354	Electricity (Inv Exp Percent: 38.030%)		(19.30)
04/06/2015	354	Electricity (Inv Exp Percent: 38.030%)		(13.31)
05/03/2015	354	Electricity (Inv Exp Percent: 38.030%)		(26.53)
20/03/2015	354	Electricity (Inv Exp Percent: 38.030%)		(26.53)
17/07/2014	354	Electricity (Inv Exp Percent: 38.030%)		(13.90)
20/08/2014	354	Electricity (Inv Exp Percent: 38.030%)		(19.64)
25/09/2014	354	Electricity (Inv Exp Percent: 38.030%)		(12.99)
17/10/2014	354	Electricity (Inv Exp Percent: 38.030%)		(14.43)
25/10/2014	354	Electricity (Inv Exp Percent: 38.030%)		(14.43)
13/11/2014	354	Electricity (Inv Exp Percent: 38.030%)		(24.42)
10/12/2014	354	Electricity (Inv Exp Percent: 38.030%)		(20.14)
10/12/2014	381	Furniture & Fittings (Inv Exp Percent: 38.030%)		(189.77)
15/01/2015	387	Legal Fees (Gen Exp Percent: 38.030%)		(181.14)
25/10/2014	387	Legal Fees (Gen Exp Percent: 38.030%)		(66.93)
20/06/2015	412/001	Middle, Garry John		(0.26)
20/06/2015	413/001	Middle, Garry John		(7,464.94)
20/06/2015	416/001	Middle, Garry John		(14,452.60)
19/02/2015	422	Rates & taxes (Inv Exp Percent: 38.030%)		(68.54)
13/04/2015	422	Rates & taxes (Inv Exp Percent: 38.030%)		(70.49)
13/08/2014	422	Rates & taxes (Inv Exp Percent: 38.030%)		(72.89)
13/08/2014	422	Rates & taxes (Inv Exp Percent: 38.030%)		(303.42)
11/10/2014	422	Rates & taxes (Inv Exp Percent: 38.030%)		(71.34)
25/10/2014	422	Rates & taxes (Inv Exp Percent: 38.030%)		(228.47)
15/12/2014	422	Rates & taxes (Inv Exp Percent: 38.030%)		(70.49)
12/06/2015	430	Repairs and Maintenance (Gen Exp Percent: 38.030%)		(70.36)

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		38.030%)		
05/02/2015	434	Strata Fees (Gen Exp Percent: 38.030%)		(332.94)
04/05/2015	434	Strata Fees (Gen Exp Percent: 38.030%)		(332.94)
01/08/2014	434	Strata Fees (Gen Exp Percent: 38.030%)		(332.94)
02/11/2014	434	Strata Fees (Gen Exp Percent: 38.030%)		(322.33)
30/06/2015		Exempt Pension Income		10,383.00
		<b>Total Amount</b>		<b>209,312.58</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	250/002	Bank of Queensland - 21715318	38.030	977.37
30/06/2015	250/003	Bank of Queensland - a/c # 21715333	38.030	1,376.62
30/06/2015	250/004	Bank of Queensland - a/c #22228799	38.030	1,700.83
30/06/2015	280/003	107/143 Adelaide Terrace East Perth	38.030	6,328.19
		<b>Total Unsegregated Amount</b>		<b>10,383.01</b>
		<b>Total Exempt Pension Income</b>		<b>10,383.00</b>

Pension Member Non Deductible Expenses

25/10/2014	301	Accountancy Fees (Gen Exp Percent: 38.030%)		(292.83)
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01/08/2014	434	Strata Fees (Gen Exp Percent: 38.030%)		(332.94)
02/11/2014	434	Strata Fees (Gen Exp Percent: 38.030%)		(322.33)
<b>Total Amount</b>				<b>(4,120.00)</b>

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

General Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>38.030%</b>
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Investment Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>38.030%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	221,911.95
Less Permanent Differences	209,312.58
<b>Taxable income for period</b>	<b>12,599.00</b>
Income Tax Expense (Taxable Income @ taxrate)	1,889.85

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		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>1,889.85</b>
		Total Income Tax Payable		1,889.85
		Less Total Instalments paid		980.00
		<b>Income Tax Payable</b>		<b>909.85</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>1,168.85</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

30/06/2015	501	Middle, Garry John - Unres Non Pres	275,019.91
30/06/2015	502	Middle, Clare Elizabeth - Preserved	348,749.98
30/06/2015	503	Middle, Garry John - Preserved	98,615.90
		<b>Total Amount</b>	<b>722,385.79</b>

Profit/(Loss) Available for Allocation to Members

30/06/2015		Profit/(Loss) for period before allocations	221,911.95
30/06/2015		Contributions	(227,361.51)
30/06/2015		Pensions paid	21,917.80
		<b>Total Amount</b>	<b>16,468.24</b>

Income Tax Expense Available for Allocation to Members

30/06/2015		Income Tax Expense for period before allocations	1,889.85
30/06/2015		Contributions tax	(359.10)
		<b>Total Amount</b>	<b>1,530.75</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>221,911.95</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>221,911.95</b>
<b>Total member opening balance</b>	<b>525,074.33</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>42.26</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Middle, Garry John</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	275,620.40	275,620.40
01/07/2014	501/001	Opening Balance - Preserved/Taxable	(0.45)	(0.45)
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(4,636.52)	(4,636.52)
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(730.87)	(730.87)
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(3,549.53)	(3,549.53)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(3,082.63)	(3,082.63)
01/07/2014	501/055	Pensions Paid - Preserved/Taxable	0.45	0.45
20/06/2015	501/059	Pensions Paid - Preserved/Tax Free	(0.26)	(0.01)
20/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(14,452.60)	(395.96)
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	7,719.15	7,719.15
20/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(7,464.94)	(204.52)
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	4,280.40	4,280.40
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>275,019.91</b>
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	4,134.19	
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	2,135.44	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>259,972.23</b>	
<b>Middle, Clare Elizabeth</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	249,453.93	249,453.93
01/07/2014	502/001	Opening Balance - Preserved/Taxable	5,347.28	5,347.28
01/07/2014	502/002	Opening Balance - Preserved/Tax Free	168.45	168.45
28/02/2015	502/011	Employer Contributions - Concessional	2,394.00	800.19
01/07/2014	502/011	Employer Contributions - Concessional	(444.24)	(444.24)
14/08/2014	502/016	Member/Personal Contributions - Preserved	112,483.75	98,615.89
01/07/2014	502/019	Other Contributions - Non Taxable	(168.45)	(168.45)
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(5,767.49)	(5,767.49)
28/02/2015	502/051	Contributions Tax - Preserved	(359.10)	(120.03)
01/07/2014	502/053	Income Tax - Preserved/Taxable	864.45	864.45
		<b>Total Amount - Preserved (Weighted)</b>		<b>348,749.98</b>

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<u>Member Allocations</u>				
30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	7,950.46	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,193.32)	
		<b>Closing Balance - Preserved</b>	<b>370,729.72</b>	
<b>Middle, Garry John</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
14/08/2014	503/016	Member/Personal Contributions - Preserved	112,483.76	98,615.90
		<b>Total Amount - Preserved (Weighted)</b>		<b>98,615.90</b>
<u>Member Allocations</u>				
30/06/2015	503/031	Members share of profit/(loss) - Preserved/Taxable	2,248.15	
30/06/2015	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(337.43)	
		<b>Closing Balance - Preserved</b>	<b>114,394.48</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2015		Gross Rent		16,640.00
30/06/2015		Gross Interest		10,662.00
30/06/2015		Employer Contributions		2,394.00
		<b>Total Amount</b>		<b>29,696.00</b>
<b>MCS Reconciliation</b>				
<b>Middle, Clare Elizabeth</b>				
<u>Personal Contributed amount</u>				
14/08/2014	502/016	Member/Personal Contributions - Preserved		112,483.75
		<b>Total Amount</b>		<b>112,483.75</b>
<u>Employer Contributed amount</u>				
28/02/2015	502/011	Employer Contributions - Concessional		2,394.00
		<b>Total Amount</b>		<b>2,394.00</b>
		All Contributions received for the current year		114,877.75
		Closing Account Balance		370,729.72
<b>Middle, Garry John</b>				
<u>Personal Contributed amount</u>				
14/08/2014	503/016	Member/Personal Contributions - Preserved		112,483.76

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<b>Total Amount</b>				<b>112,483.76</b>
All Contributions received for the current year				112,483.76
Closing Account Balance				114,394.48