

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
Asset revaluation amounts				
Calculation of permanent difference on revaluation				
Calculation of tax entries				
Calculation of permanent differences				
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
		Total Amount		209,312.58

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
		Total Unsegregated Amount		10,383.01

Total Exempt Pension Income 10,383.00

Pension Member Non Deductible Expenses

25/10/2014	301	Accountancy Fees (Gen Exp Percent: 38.030%)		(292.83)
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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)
Total Amount				(4,120.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

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

01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Actuarial %)	38.030%
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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
Taxable income for period	12,599.00
Income Tax Expense (Taxable Income @ taxrate)	1,889.85

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total Income Tax Payable (Taxable Income @ taxrate)		1,889.85
		Total Income Tax Payable		1,889.85
		Less Total Instalments paid		980.00
		Income Tax Payable		909.85
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		1,168.85

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
		Total Amount	722,385.79

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
		Total Amount	16,468.24

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)
		Total Amount	1,530.75

Fund Rate or Return Calculation

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Middle, Garry John				
Unrestricted Non Preserved				
<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
		Total Amount - Unres Non Pres (Weighted)		275,019.91
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	
		Closing Balance - Unrestricted Non Pres	259,972.23	
Middle, Clare Elizabeth				
Preserved				
<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
		Total Amount - Preserved (Weighted)		348,749.98

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

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