

**THE MIDDLE SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2009**  
Created by SARAH on Friday 20 November, 2009 @ 08:50:20

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2009	772/001	138 Peppermint Grove Tce, Peppermint Grove Beach (Market Value Date: 30/06/2009, Code: PGB)	599,000.00	227,238.75
		<b>Total Amount</b>		<b>227,238.75</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2009	772/001	138 Peppermint Grove Tce, Peppermint Grove Beach - No CGT asset		
30/06/2009	772/001	- Market Value	599,000.00	
30/06/2009	772/001	- Less Carrying Value	371,761.25	
30/06/2009	772/001	- Permanent Difference		227,238.75
		<b>Total Amount</b>		<b>227,238.75</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2009	247	138 Peppermint Grove Tce, Peppermint Grove Beach (772/001) - Non Tax Revn		227,238.75
		<b>Total Amount</b>		<b>227,238.75</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		226,499.55
		Less Permanent Differences		227,238.75
		<b>Taxable income for period</b>		<b>(740.00)</b>
		Add Supervisory levy		150.00
		<b>Total Amount Due or Refundable</b>		<b>150.00</b>
<b>The fund has incurred a taxable loss therefore no income tax is payable</b>				
<b>The fund has included an amount of \$0.00 tax losses in the Deferred Tax</b>				
<b>Profit/(Loss) and Tax Allocations to Members</b>				
The first amount column shows the actual value of the transaction				
and the second amount column shows the weighted value of the transaction				
<b>Members Weighted Amounts</b>				
30/06/2009	501	Middle, Garry (ACCUMULATION) - Preserved		217,108.67
30/06/2009	502	Middle, Clare (ACCUMULATION) - Preserved		174,335.05
		<b>Total Amount</b>		<b>391,443.72</b>
<b>Profit/(Loss) Available for Allocation to Members</b>				

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2009		Profit/(Loss) for period before allocations		226,499.55
30/06/2009		Contributions		(6,073.49)
		<b>Total Amount</b>		<b>220,426.06</b>

Income Tax Expense Available for Allocation to Members

**Total Amount** **0.00**

**Fund Rate or Return Calculation**

**Total profit for period (excluding Super Surcharge)** **226,499.55**  
Less amounts excluded from fund rate calculation:  
  
**Total exclusion**  
  
**Profit after exclusion** **226,499.55**  
  
**Total member opening balance** **391,443.72**  
  
**Fund Rate (Profit after exclusion/Total member opening balance)** **57.86**

**Middle, Garry (ACCUMULATION)**  
**Preserved**

Members Balance

01/07/2008		Opening balance - Preserved	217,108.67	217,108.67
01/07/2008	501/001	Opening Balance - Preserved/Taxable	51,335.28	51,335.28
01/07/2008	501/031	Share of Profit/(Loss) - Preserved/Taxable	(50,906.09)	(50,906.09)
01/07/2008	501/053	Income Tax - Preserved/Taxable	(429.19)	(429.19)
		<b>Total Amount - Preserved (Weighted)</b>		<b>217,108.67</b>

Member Allocations

30/06/2009	501/031	Members share of profit/(loss) - Preserved/Taxable	122,256.17
30/06/2009	501/031	Members share of tax losses recouped - Preserved	340.93
		<b>Closing Balance - Preserved</b>	<b>339,023.91</b>

**Middle, Clare (ACCUMULATION)**  
**Preserved**

Members Balance

01/07/2008		Opening balance - Preserved	174,335.05	174,335.05
01/07/2008	502/001	Opening Balance - Preserved/Taxable	42,865.48	42,865.48
01/07/2008	502/002	Opening Balance - Preserved/Tax Free	1,500.00	1,500.00
01/07/2008	502/011	Employer Contributions - Concessional	(3,079.56)	(3,079.56)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2009	502/011	Employer Contributions - Concessional	5,886.82	
30/06/2009	502/011	Employer Contributions - Concessional	186.67	
01/07/2008	502/019	Other Contributions - Non Taxable	(1,500.00)	(1,500.00)
01/07/2008	502/031	Share of Profit/(Loss) - Preserved/Taxable	(39,911.36)	(39,911.36)
01/07/2008	502/051	Contributions Tax - Preserved	461.93	461.93
01/07/2008	502/053	Income Tax - Preserved/Taxable	(336.49)	(336.49)
<b>Total Amount - Preserved (Weighted)</b>				<b>174,335.05</b>

Member Allocations

30/06/2009	502/031	Members share of profit/(loss) - Preserved/Taxable	98,169.89	
30/06/2009	502/031	Members share of tax losses recouped - Preserved	273.77	
<b>Closing Balance - Preserved</b>			<b>278,304.66</b>	

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

30/06/2009		Gross Rent		4,835.00
30/06/2009		Gross Interest		131.00
30/06/2009		Employer Contributions		6,073.00
<b>Total Amount</b>				<b>11,039.00</b>

**MCS Reconciliation**

**Middle, Clare (ACCUMULATION)**

Employer Contributed amount

30/06/2009	502/011	Employer Contributions - Concessional		186.67
30/06/2009	502/011	Employer Contributions - Concessional		5,886.82
<b>Total Amount</b>				<b>6,073.49</b>
All Contributions received for the current year				6,073.49
Closing Account Balance				278,304.66