

**THE MIDDLE SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2010**  
 Created by LINDSAY on Tuesday 30 November, 2010 @ 09:23:44

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>				
30/06/2010	772/001	138 Peppermint Grove Tce, Peppermint Grove Beach - No CGT asset		
30/06/2010	772/001	- Market Value	599,000.00	
30/06/2010	772/001	- Less Carrying Value	599,000.00	
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
29/05/2010	261/001	Middle, Garry		500.00
		<b>Total Amount</b>		<b>500.00</b>
 <b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(8.00)
		Less Permanent Differences		500.00
		<b>Taxable income for period</b>		<b>(507.00)</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>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				
<u>Members Weighted Amounts</u>				
30/06/2010	501	Middle, Garry (ACCUMULATION) - Preserved		339,067.75
30/06/2010	502	Middle, Clare (ACCUMULATION) - Preserved		280,621.02
		<b>Total Amount</b>		<b>619,688.77</b>
 <u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2010		Profit/(Loss) for period before allocations		(8.00)
30/06/2010		Contributions		(5,420.02)
		<b>Total Amount</b>		<b>(5,428.02)</b>
 <u>Income Tax Expense Available for Allocation to Members</u>				
		<b>Total Amount</b>		<b>0.00</b>
 <b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>(8.00)</b>

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		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>(8.00)</b>
		<b>Total member opening balance</b>		<b>617,328.57</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>0.00</b>

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

Members Balance

01/07/2009		Opening balance - Preserved	339,023.91	339,023.91
01/07/2009	501/001	Opening Balance - Preserved/Taxable	121,915.24	121,915.24
29/05/2010	501/016	Member/Personal Contributions - Preserved	500.00	43.84
01/07/2009	501/031	Share of Profit/(Loss) - Preserved/Taxable	(121,915.24)	(121,915.24)
		<b>Total Amount - Preserved (Weighted)</b>		<b>339,067.75</b>

Member Allocations

30/06/2010	501/031	Members share of profit/(loss) - Preserved/Taxable	(2,969.99)	
		<b>Closing Balance - Preserved</b>	<b>336,553.92</b>	

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

Members Balance

01/07/2009		Opening balance - Preserved	278,304.66	278,304.66
01/07/2009	502/001	Opening Balance - Preserved/Taxable	103,969.61	103,969.61
27/03/2010	502/011	Employer Contributions - Concessional	1,763.10	458.89
27/09/2009	502/011	Employer Contributions - Concessional	2,274.12	1,719.61
01/05/2010	502/011	Employer Contributions - Concessional	800.00	131.51
02/06/2010	502/011	Employer Contributions - Concessional	82.80	6.35
01/07/2009	502/011	Employer Contributions - Concessional	(6,073.49)	(6,073.49)
01/07/2009	502/031	Share of Profit/(Loss) - Preserved/Taxable	(97,896.12)	(97,896.12)
		<b>Total Amount - Preserved (Weighted)</b>		<b>280,621.02</b>

Member Allocations

30/06/2010	502/031	Members share of profit/(loss) - Preserved/Taxable	(2,458.03)	
		<b>Closing Balance - Preserved</b>	<b>280,766.65</b>	

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2010		Gross Rent		4,660.00
30/06/2010		Employer Contributions		4,920.00
		<b>Total Amount</b>		<b>9,580.00</b>

**MCS Reconciliation**  
**Middle, Garry (ACCUMULATION)**

Personal Contributed amount

29/05/2010	501/016	Member/Personal Contributions - Preserved		500.00
		<b>Total Amount</b>		<b>500.00</b>

All Contributions received for the current year	500.00
Closing Account Balance	336,553.92

**Middle, Clare (ACCUMULATION)**

Employer Contributed amount

27/03/2010	502/011	Employer Contributions - Concessional		1,763.10
27/09/2009	502/011	Employer Contributions - Concessional		2,274.12
01/05/2010	502/011	Employer Contributions - Concessional		800.00
02/06/2010	502/011	Employer Contributions - Concessional		82.80
		<b>Total Amount</b>		<b>4,920.02</b>

All Contributions received for the current year	4,920.02
Closing Account Balance	280,766.65