

THE KEITH PIPER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2010
Created by BRAD on Tuesday 7 December, 2010 @ 11:13:53

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2010	776/017	Capital Intelligence (Market Value Date: 30/06/2009, Code: CPT)	0.00	3,920.00
30/06/2010	776/029	Apex Mining - AXM (Market Value Date: 30/06/2010, Code: AXM)	0.02	(219.50)
30/06/2010	776/034	Wesfarmers Limited (Market Value Date: 30/06/2010, Code: WES)	28.65	18,537.40
30/06/2010	776/035	Anz Banking Group (Market Value Date: 30/06/2010, Code: ANZ)	21.61	(7,647.60)
30/06/2010	776/036	Tfs Corporation (Market Value Date: 30/06/2009, Code: TFC)	1.18	93.45
30/06/2010	776/037	Epsilon Energy (Market Value Date: 30/06/2009, Code: EPS)	0.04	(725.09)
30/06/2010	776/038	Rubicon Resources (Market Value Date: 30/06/2009, Code: RBR)	0.06	666.67
30/06/2010	776/044	Awe (Market Value Date: 30/06/2010, Code: AWE)	1.78	(1,007.95)
30/06/2010	776/046	Niplats Australia (Market Value Date: 30/06/2010, Code: NIP)	0.20	(1,423.21)
30/06/2010	776/047	Cobar Consolidated (Market Value Date: 30/06/2010, Code: CCU)	0.14	(1,301.07)
30/06/2010	776/048	Meo Australia (Market Value Date: 30/06/2010, Code: MEO)	0.25	(692.95)
30/06/2010	776/049	Elders (Market Value Date: 30/06/2010, Code: ELD)	0.39	(1,292.95)
30/06/2010	776/050	Nkwe Platinum (Market Value Date: 30/06/2010, Code: NKP)	0.57	(200.85)
30/06/2010	776/051	Discovery Metals (Market Value Date: 30/06/2010, Code: DML)	0.68	(216.90)
30/06/2010	776/052	Ceramic Fuel Cells (Market Value Date: 30/06/2010, Code: CFU)	0.16	(782.95)
30/06/2010	776/053	Apex Minerals Options (Market Value Date: 30/06/2010, Code: AXMO)	0.01	(155.25)
		Total Amount		7,551.25

Calculation of permanent difference on revaluation

30/06/2010	776/001	Alinta - No CGT asset		
30/06/2010	776/001	- Market Value	0.00	
30/06/2010	776/001	- Less Carrying Value	0.00	
30/06/2010	776/002	OZ Minerals (was Allegiance Mining) - No CGT asset		
30/06/2010	776/002	- Market Value	0.00	
30/06/2010	776/002	- Less Carrying Value	0.00	
30/06/2010	776/003	Summit Resources NI - No CGT asset		
30/06/2010	776/003	- Market Value	875.00	
30/06/2010	776/003	- Less Carrying Value	875.00	
30/06/2010	776/005	Oxiana Resources - No CGT asset		
30/06/2010	776/005	- Market Value	0.00	
30/06/2010	776/005	- Less Carrying Value	0.00	
30/06/2010	776/009	Arc Energy - No CGT asset		
30/06/2010	776/009	- Market Value	0.00	
30/06/2010	776/009	- Less Carrying Value	0.00	
30/06/2010	776/011	Perseverance Corp - No CGT asset		

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30/06/2010	776/011	- Market Value	0.00	
30/06/2010	776/011	- Less Carrying Value	0.00	
30/06/2010	776/013	Peplin - No CGT asset		
30/06/2010	776/013	- Market Value	1,040.00	
30/06/2010	776/013	- Less Carrying Value	1,040.00	
30/06/2010	776/014	Hyro - HYO - No CGT asset		
30/06/2010	776/014	- Market Value	300.00	
30/06/2010	776/014	- Less Carrying Value	300.00	
30/06/2010	776/016	Macquarie Infrastructure Group - No CGT asset		
30/06/2010	776/016	- Market Value	0.00	
30/06/2010	776/016	- Less Carrying Value	0.00	
30/06/2010	776/017	Capital Intelligence - No CGT asset		
30/06/2010	776/017	- Market Value	0.00	
30/06/2010	776/017	- Less Carrying Value	(3,920.00)	
30/06/2010	776/017	- Permanent Difference		3,920.00
30/06/2010	776/020	Bolnisi Gold NI - No CGT asset		
30/06/2010	776/020	- Market Value	0.00	
30/06/2010	776/020	- Less Carrying Value	0.00	
30/06/2010	776/021	Baraka Petroleum - BKP - No CGT asset		
30/06/2010	776/021	- Market Value	60.00	
30/06/2010	776/021	- Less Carrying Value	60.00	
30/06/2010	776/023	Intec - INL - No CGT asset		
30/06/2010	776/023	- Market Value	75.06	
30/06/2010	776/023	- Less Carrying Value	75.06	
30/06/2010	776/025	Macmahon Holdings - No CGT asset		
30/06/2010	776/025	- Market Value	347.82	
30/06/2010	776/025	- Less Carrying Value	347.82	
30/06/2010	776/027	Shield Mining - SHX - No CGT asset		
30/06/2010	776/027	- Market Value	950.00	
30/06/2010	776/027	- Less Carrying Value	950.00	
30/06/2010	776/029	Apex Mining - AXM - No CGT asset		
30/06/2010	776/029	- Market Value	115.50	
30/06/2010	776/029	- Less Carrying Value	335.00	
30/06/2010	776/029	- Permanent Difference		(219.50)
30/06/2010	776/034	Wesfarmers Limited - No CGT asset		
30/06/2010	776/034	- Market Value	92,023.80	
30/06/2010	776/034	- Less Carrying Value	73,486.40	
30/06/2010	776/034	- Permanent Difference		18,537.40
30/06/2010	776/035	Anz Banking Group - No CGT asset		
30/06/2010	776/035	- Market Value	0.00	
30/06/2010	776/035	- Less Carrying Value	7,647.60	
30/06/2010	776/035	- Permanent Difference		(7,647.60)
30/06/2010	776/036	Tfs Corporation - No CGT asset		
30/06/2010	776/036	- Market Value	9,876.60	
30/06/2010	776/036	- Less Carrying Value	9,783.15	
30/06/2010	776/036	- Permanent Difference		93.45
30/06/2010	776/037	Epsilon Energy - No CGT asset		
30/06/2010	776/037	- Market Value	429.31	
30/06/2010	776/037	- Less Carrying Value	1,154.40	
30/06/2010	776/037	- Permanent Difference		(725.09)
30/06/2010	776/038	Rubicon Resources - No CGT asset		
30/06/2010	776/038	- Market Value	3,774.75	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2010	776/038	- Less Carrying Value	3,108.08	
30/06/2010	776/038	- Permanent Difference		666.67
30/06/2010	776/044	Awe - No CGT asset		
30/06/2010	776/044	- Market Value	1,775.00	
30/06/2010	776/044	- Less Carrying Value	2,782.95	
30/06/2010	776/044	- Permanent Difference		(1,007.95)
30/06/2010	776/045	Azumah Resources - No CGT asset		
30/06/2010	776/045	- Market Value	0.00	
30/06/2010	776/045	- Less Carrying Value	0.00	
30/06/2010	776/046	Niplats Australia - No CGT asset		
30/06/2010	776/046	- Market Value	576.81	
30/06/2010	776/046	- Less Carrying Value	2,000.02	
30/06/2010	776/046	- Permanent Difference		(1,423.21)
30/06/2010	776/047	Cobar Consolidated - No CGT asset		
30/06/2010	776/047	- Market Value	698.76	
30/06/2010	776/047	- Less Carrying Value	1,999.83	
30/06/2010	776/047	- Permanent Difference		(1,301.07)
30/06/2010	776/048	Meo Australia - No CGT asset		
30/06/2010	776/048	- Market Value	600.00	
30/06/2010	776/048	- Less Carrying Value	1,292.95	
30/06/2010	776/048	- Permanent Difference		(692.95)
30/06/2010	776/049	Elders - No CGT asset		
30/06/2010	776/049	- Market Value	390.00	
30/06/2010	776/049	- Less Carrying Value	1,682.95	
30/06/2010	776/049	- Permanent Difference		(1,292.95)
30/06/2010	776/050	Nkwe Platinum - No CGT asset		
30/06/2010	776/050	- Market Value	7,809.00	
30/06/2010	776/050	- Less Carrying Value	8,009.85	
30/06/2010	776/050	- Permanent Difference		(200.85)
30/06/2010	776/051	Discovery Metals - No CGT asset		
30/06/2010	776/051	- Market Value	3,808.00	
30/06/2010	776/051	- Less Carrying Value	4,024.90	
30/06/2010	776/051	- Permanent Difference		(216.90)
30/06/2010	776/052	Ceramic Fuel Cells - No CGT asset		
30/06/2010	776/052	- Market Value	1,550.00	
30/06/2010	776/052	- Less Carrying Value	2,332.95	
30/06/2010	776/052	- Permanent Difference		(782.95)
30/06/2010	776/053	Apex Minerals Options - No CGT asset		
30/06/2010	776/053	- Market Value	24.75	
30/06/2010	776/053	- Less Carrying Value	180.00	
30/06/2010	776/053	- Permanent Difference		(155.25)
		Total Amount		7,551.25

Calculation of tax entries

Calculation of permanent differences

30/06/2010	247	Capital Intelligence (776/017) - Non Tax Revn		3,920.00
30/06/2010	247	Apex Mining - AXM (776/029) - Non Tax Revn		(219.50)
30/06/2010	247	Wesfarmers Limited (776/034) - Non Tax Revn		18,537.40
30/06/2010	247	Anz Banking Group (776/035) - Non Tax Revn		(7,647.60)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2010	247	Tfs Corporation (776/036) - Non Tax Revn		93.45
30/06/2010	247	Epsilon Energy (776/037) - Non Tax Revn		(725.09)
30/06/2010	247	Rubicon Resources (776/038) - Non Tax Revn		666.67
30/06/2010	247	Awe (776/044) - Non Tax Revn		(1,007.95)
30/06/2010	247	Niplats Australia (776/046) - Non Tax Revn		(1,423.21)
30/06/2010	247	Cobar Consolidated (776/047) - Non Tax Revn		(1,301.07)
30/06/2010	247	Meo Australia (776/048) - Non Tax Revn		(692.95)
30/06/2010	247	Elders (776/049) - Non Tax Revn		(1,292.95)
30/06/2010	247	Nkwe Platinum (776/050) - Non Tax Revn		(200.85)
30/06/2010	247	Discovery Metals (776/051) - Non Tax Revn		(216.90)
30/06/2010	247	Ceramic Fuel Cells (776/052) - Non Tax Revn		(782.95)
30/06/2010	247	Apex Minerals Options (776/053) - Non Tax Revn		(155.25)
30/06/2010	261/001	Piper, Keith Raymond		2,077.53
09/10/2009	261/001	Piper, Keith Raymond		180.00
30/06/2010	261/001	Piper, Keith Raymond		1,090.91
23/12/2009	261/001	Piper, Keith Raymond		(1,480.00)
29/09/2009	263/001	Piper, Keith Raymond		1,503.00
11/06/2010	263/001	Piper, Keith Raymond		1,039.70
30/06/2010		Capital Gains Discount		5,193.00
		Total Amount		17,155.39

Calculation of Net Capital Gains

Discounted Gains

02/12/2009	235/035	Anz Banking Group (Discounted method)	10,386.93	10,386.93
02/12/2009	236/035	Anz Banking Group (Discounted method)	5,193.46	5,193.46
		Total Amount - Discounted Gains		15,580.00

Other Gains

02/12/2009	235/035	Anz Banking Group (Other method)	4,724.73	4,724.73
30/04/2010	235/046	Azumah Resources (Other method)	1,095.08	1,095.08
30/04/2010	235/046	Azumah Resources (Other method)	156.07	156.07
		Total Amount - Other Gains		5,976.00

Losses

23/12/2009	235/017	Capital Intelligence (Other method)	(2,520.00)	(2,520.00)
		Total Amount - Losses		(2,520.00)

Other Items

30/06/2010		Capital Gains Discount		(5,193.00)
		Total Amount - Other Items		(5,193.00)

Total Net Capital Gain **13,843.00**

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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	39,713.38
Less Permanent Differences	17,155.39
Taxable income for period	22,558.00
Income Tax Expense (Profit less Permanent Differences @ taxrate)	3,383.70
Total Income Tax Payable (Taxable Income @ taxrate)	3,383.70
Total Income Tax Payable	3,383.70
Less Total Imputed Credits Used	2,726.09
Less Total Instalments paid	227.00
Income Tax Payable	430.61
Add Supervisory levy	150.00
Total Amount Due or Refundable	580.61

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

30/06/2010	501	Piper, Keith Raymond - Preserved	189,354.14
		Total Amount	189,354.14

Profit/(Loss) Available for Allocation to Members

30/06/2010	Profit/(Loss) for period before allocations	39,713.38
30/06/2010	Contributions	(4,411.14)
	Total Amount	35,302.24

Income Tax Expense Available for Allocation to Members

30/06/2010	Income Tax Expense for period before allocations	3,383.70
30/06/2010	Writeback of PDIT/FIBT	(1,968.71)
30/06/2010	Prior period tax allocations	(1,968.71)
	Total Amount	1,414.99

Fund Rate or Return Calculation

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		Total profit for period (excluding Super Surcharge)		39,713.38
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		39,713.38
		Total member opening balance		188,807.91
		Fund Rate (Profit after exclusion/Total member opening balance)		21.03

Piper, Keith Raymond
Preserved

Members Balance

01/07/2009		Opening balance - Preserved	188,807.91	188,807.91
01/07/2009	501/001	Opening Balance - Preserved/Taxable	(24,142.53)	(24,142.53)
01/07/2009	501/002	Opening Balance - Preserved/Tax Free	34,121.23	34,121.23
01/07/2009	501/002	Opening Balance - Preserved/Tax Free	54,372.77	54,372.77
30/06/2010	501/016	Member/Personal Contributions - Preserved	2,077.53	
09/10/2009	501/016	Member/Personal Contributions - Preserved	180.00	130.19
30/06/2010	501/016	Member/Personal Contributions - Preserved	1,090.91	
23/12/2009	501/016	Member/Personal Contributions - Preserved	(1,480.00)	(766.36)
01/07/2009	501/016	Member/Personal Contributions - Preserved	(54,372.77)	(54,372.77)
29/09/2009	501/019	Other Contributions - Non Taxable	1,503.00	1,128.28
11/06/2010	501/019	Other Contributions - Non Taxable	1,039.70	54.12
01/07/2009	501/022	Transfers In - Preserved/Tax Free	(34,121.23)	(34,121.23)
01/07/2009	501/031	Share of Profit/(Loss) - Preserved/Taxable	22,619.58	22,619.58
01/07/2009	501/053	Income Tax - Preserved/Taxable	1,522.95	1,522.95
		Total Amount - Preserved (Weighted)		189,354.14

Member Allocations

30/06/2010	501/031	Members share of profit/(loss) - Preserved/Taxable	35,302.24	
30/06/2010	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,414.99)	
		Closing Balance - Preserved	227,106.30	

BAS Instalment Income Reconciliation (Label T1)

30/06/2010		Capital Gains		13,843.00
30/06/2010		Gross Interest		1,285.00
30/06/2010		Dividends		9,087.00
		Total Amount		24,215.00

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MCS Reconciliation				
Piper, Keith Raymond				
<u>Personal Contributed amount</u>				
30/06/2010	501/016	Member/Personal Contributions - Preserved		2,077.53
09/10/2009	501/016	Member/Personal Contributions - Preserved		180.00
30/06/2010	501/016	Member/Personal Contributions - Preserved		1,090.91
23/12/2009	501/016	Member/Personal Contributions - Preserved		(1,480.00)
11/06/2010	501/019	Other Contributions - Non Taxable		1,039.70
		Total Amount		2,908.14
<u>Other Contributions</u>				
29/09/2009	501/019	Other Contributions - Non Taxable		1,503.00
		Total Amount		1,503.00
		All Contributions received for the current year		4,411.14
		Closing Account Balance		227,106.30