

THE DB & DM KELLY SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2010
Created by LINDSAY on Thursday 9 December, 2010 @ 12:27:59

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2010	776/001	Commonwealth Bank (Market Value Date: 30/06/2010, Code: CBA)	48.64	17,188.12
30/06/2010	776/002	Telstra Corporation (Market Value Date: 30/06/2010, Code: TLS)	3.25	(142.80)
30/06/2010	776/003	Wesfarmers (Market Value Date: 30/06/2010, Code: WES)	28.65	12,366.00
30/06/2010	776/004	BHP Billiton (Market Value Date: 30/06/2010, Code: BHP)	37.65	8,253.81
30/06/2010	776/009	Telstra Corporation (Market Value Date: 30/06/2010, Code: TLSCB)	3.25	(544.50)
30/06/2010	776/012	Woodside Petroleum (Market Value Date: 30/06/2010, Code: WPL)	41.84	(2,429.98)
30/06/2010	776/013	West Australian News (Market Value Date: 30/06/2010, Code: WAN)	6.54	4,360.00
30/06/2010	776/014	Westpac Banking Corp (Market Value Date: 30/06/2010, Code: WBC)	21.23	(1,279.77)
30/06/2010	776/018	Fosters Group (Market Value Date: 30/06/2010, Code: FBG)	5.65	(1,594.49)
30/06/2010	776/021	Australia & NZ Bank (Market Value Date: 30/06/2010, Code: ANZ)	21.61	28,528.64
30/06/2010	776/022	CSL Limited (Market Value Date: 30/06/2010, Code: CSL)	32.58	860.86
30/06/2010	776/030	Agl Energy Limited (Market Value Date: 30/06/2010, Code: AGL)	14.70	2,500.00
30/06/2010	776/034	Wesfarmers Limited Pps (Market Value Date: 30/06/2010, Code: WESN)	28.79	751.18
30/06/2010	776/035	Kimberley Metals (Market Value Date: 30/06/2010, Code: KIMX)	0.17	(294.52)
30/06/2010	776/036	Qbe Insurance Group (Market Value Date: 30/06/2010, Code: QBE)	18.20	(2,446.38)
30/06/2010	776/037	Extract Resources (Market Value Date: 30/06/2009, Code: EXT)	6.50	1,356.20
		Total Amount		67,432.37

Calculation of permanent difference on revaluation

30/06/2010	776/001	Commonwealth Bank - No CGT asset		
30/06/2010	776/001	- Market Value	86,725.12	
30/06/2010	776/001	- Less Carrying Value	69,537.00	
30/06/2010	776/001	- Permanent Difference		17,188.12
30/06/2010	776/002	Telstra Corporation - No CGT asset		
30/06/2010	776/002	- Market Value	3,315.00	
30/06/2010	776/002	- Less Carrying Value	3,457.80	
30/06/2010	776/002	- Permanent Difference		(142.80)
30/06/2010	776/003	Wesfarmers - No CGT asset		
30/06/2010	776/003	- Market Value	59,047.65	
30/06/2010	776/003	- Less Carrying Value	46,681.65	
30/06/2010	776/003	- Permanent Difference		12,366.00
30/06/2010	776/004	BHP Billiton - No CGT asset		
30/06/2010	776/004	- Market Value	106,060.05	
30/06/2010	776/004	- Less Carrying Value	97,806.24	

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30/06/2010	776/004	- Permanent Difference		8,253.81
30/06/2010	776/005	Coles Myer - 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	776/006	AMP - No CGT asset		
30/06/2010	776/006	- Market Value	0.00	
30/06/2010	776/006	- Less Carrying Value	0.00	
30/06/2010	776/007	Mayne Group - No CGT asset		
30/06/2010	776/007	- Market Value	0.00	
30/06/2010	776/007	- Less Carrying Value	0.00	
30/06/2010	776/009	Telstra Corporation - No CGT asset		
30/06/2010	776/009	- Market Value	1,787.50	
30/06/2010	776/009	- Less Carrying Value	2,332.00	
30/06/2010	776/009	- Permanent Difference		(544.50)
30/06/2010	776/010	Alinta - No CGT asset		
30/06/2010	776/010	- Market Value	0.00	
30/06/2010	776/010	- Less Carrying Value	0.00	
30/06/2010	776/011	Futuris Corporation - No CGT asset		
30/06/2010	776/011	- Market Value	0.00	
30/06/2010	776/011	- Less Carrying Value	0.00	
30/06/2010	776/012	Woodside Petroleum - No CGT asset		
30/06/2010	776/012	- Market Value	79,161.28	
30/06/2010	776/012	- Less Carrying Value	81,591.26	
30/06/2010	776/012	- Permanent Difference		(2,429.98)
30/06/2010	776/013	West Australian News - No CGT asset		
30/06/2010	776/013	- Market Value	13,080.00	
30/06/2010	776/013	- Less Carrying Value	8,720.00	
30/06/2010	776/013	- Permanent Difference		4,360.00
30/06/2010	776/014	Westpac Banking Corp - No CGT asset		
30/06/2010	776/014	- Market Value	46,748.46	
30/06/2010	776/014	- Less Carrying Value	48,028.23	
30/06/2010	776/014	- Permanent Difference		(1,279.77)
30/06/2010	776/016	Brambles Industries - 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	Mayne Group - No CGT asset		
30/06/2010	776/017	- Market Value	0.00	
30/06/2010	776/017	- Less Carrying Value	0.00	
30/06/2010	776/018	Fosters Group - No CGT asset		
30/06/2010	776/018	- Market Value	0.00	
30/06/2010	776/018	- Less Carrying Value	1,594.49	
30/06/2010	776/018	- Permanent Difference		(1,594.49)
30/06/2010	776/019	Iluka Resources - No CGT asset		
30/06/2010	776/019	- Market Value	0.00	
30/06/2010	776/019	- Less Carrying Value	0.00	
30/06/2010	776/020	Bluescope Steel - 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	Australia & NZ Bank - No CGT asset		
30/06/2010	776/021	- Market Value	120,410.92	
30/06/2010	776/021	- Less Carrying Value	91,882.28	
30/06/2010	776/021	- Permanent Difference		28,528.64

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2010	776/022	CSL Limited - No CGT asset		
30/06/2010	776/022	- Market Value	65,225.16	
30/06/2010	776/022	- Less Carrying Value	64,364.30	
30/06/2010	776/022	- Permanent Difference		860.86
30/06/2010	776/030	Agl Energy Limited - No CGT asset		
30/06/2010	776/030	- Market Value	29,400.00	
30/06/2010	776/030	- Less Carrying Value	26,900.00	
30/06/2010	776/030	- Permanent Difference		2,500.00
30/06/2010	776/032	Cbh Resources - No CGT asset		
30/06/2010	776/032	- Market Value	0.00	
30/06/2010	776/032	- Less Carrying Value	0.00	
30/06/2010	776/034	Wesfarmers Limited Pps - No CGT asset		
30/06/2010	776/034	- Market Value	4,088.18	
30/06/2010	776/034	- Less Carrying Value	3,337.00	
30/06/2010	776/034	- Permanent Difference		751.18
30/06/2010	776/035	Kimberley Metals - No CGT asset		
30/06/2010	776/035	- Market Value	277.70	
30/06/2010	776/035	- Less Carrying Value	572.22	
30/06/2010	776/035	- Permanent Difference		(294.52)
30/06/2010	776/036	Qbe Insurance Group - No CGT asset		
30/06/2010	776/036	- Market Value	18,200.00	
30/06/2010	776/036	- Less Carrying Value	20,646.38	
30/06/2010	776/036	- Permanent Difference		(2,446.38)
30/06/2010	776/037	Extract Resources - No CGT asset		
30/06/2010	776/037	- Market Value	0.00	
30/06/2010	776/037	- Less Carrying Value	(1,356.20)	
30/06/2010	776/037	- Permanent Difference		1,356.20
		Total Amount		67,432.37

GST Amounts

Calculation of tax entries

Calculation of permanent differences

30/06/2010	247	Increase in Value of Assets		(294.52)
30/06/2010	247	Increase in Value of Assets		(2,446.38)
30/06/2010	247	Increase in Value of Assets		751.18
30/06/2010	247	Increase in Value of Assets		860.86
30/06/2010	247	Increase in Value of Assets		2,500.00
30/06/2010	247	Increase in Value of Assets		28,528.64
30/06/2010	247	Increase in Value of Assets		(1,279.77)
30/06/2010	247	Increase in Value of Assets		(1,594.49)
30/06/2010	247	Increase in Value of Assets		4,360.00
30/06/2010	247	Increase in Value of Assets		(544.50)
30/06/2010	247	Increase in Value of Assets		(2,429.98)
30/06/2010	247	Increase in Value of Assets		8,253.81
30/06/2010	247	Increase in Value of Assets		12,366.00
30/06/2010	247	Increase in Value of Assets		(142.80)
30/06/2010	247	Increase in Value of Assets		17,188.12
30/06/2010	247	Increase in Value of Assets		1,356.20
30/06/2010		Capital Losses Recouped		3,133.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				70,565.37
Calculation of Net Capital Gains				
<u>Discounted Gains</u>				
12/03/2010	235/018	Fosters Group (Discounted method)	1,183.60	1,183.60
12/03/2010	235/018	Fosters Group (Discounted method)	27.77	27.77
12/03/2010	235/018	Fosters Group (Discounted method)	31.17	31.17
12/03/2010	235/018	Fosters Group (Discounted method)	29.21	29.21
12/03/2010	235/018	Fosters Group (Discounted method)	11.16	11.16
12/03/2010	235/018	Fosters Group (Discounted method)	0.87	0.87
12/03/2010	235/018	Fosters Group (Discounted method)	21.13	21.13
12/03/2010	236/018	Fosters Group (Discounted method)	591.80	591.80
12/03/2010	236/018	Fosters Group (Discounted method)	13.88	13.88
12/03/2010	236/018	Fosters Group (Discounted method)	15.58	15.58
12/03/2010	236/018	Fosters Group (Discounted method)	14.61	14.61
12/03/2010	236/018	Fosters Group (Discounted method)	5.58	5.58
12/03/2010	236/018	Fosters Group (Discounted method)	0.43	0.43
12/03/2010	236/018	Fosters Group (Discounted method)	10.56	10.56
Total Amount - Discounted Gains				1,957.00
<u>Other Gains</u>				
27/07/2009	235/038	Extract Resources (Other method)	1,190.88	1,190.88
Total Amount - Other Gains				1,191.00
<u>Losses</u>				
12/03/2010	235/018	Fosters Group (Other method)	(15.01)	(15.01)
Total Amount - Losses				(15.00)
<u>Other Items</u>				
30/06/2010		Capital Losses Recouped		(3,133.00)
Total Amount - Other Items				(3,133.00)
Total Net Capital Gain				
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		139,759.50
		Less Permanent Differences		70,565.37
Taxable income for period				69,194.00
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		10,379.10

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total Income Tax Payable (Taxable Income @ taxrate)		10,379.10
		Total Income Tax Payable		10,379.10
		Less Total Imputed Credits Used		7,807.00
		Less Total Instalments paid		1,216.00
		Income Tax Payable		1,356.10
		Add Supervisory levy		150.00
		Total Amount Due or Refundable		1,506.10

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	Kelly, Douglas Brian - Preserved		354,154.60
30/06/2010	501	Kelly, Douglas Brian - Unres Non Pres		11,115.00
30/06/2010	501	Kelly, Douglas Brian - Res Non Pres		2,451.50
30/06/2010	502	Kelly, Denise Maree - Preserved		263,214.30
30/06/2010	502	Kelly, Denise Maree - Unres Non Pres		5,635.00
30/06/2010	502	Kelly, Denise Maree - Res Non Pres		2,451.49
		Total Amount		639,021.89

Profit/(Loss) Available for Allocation to Members

30/06/2010		Profit/(Loss) for period before allocations		139,759.50
30/06/2010		Contributions		(50,000.00)
		Total Amount		89,759.50

Income Tax Expense Available for Allocation to Members

30/06/2010		Income Tax Expense for period before allocations		10,379.10
30/06/2010		Writeback of PDIT/FIBT		20,299.42
30/06/2010		Contributions tax		(7,500.00)
30/06/2010		Prior period tax allocations		20,299.42
		Total Amount		23,178.52

Fund Rate or Return Calculation

	Total profit for period (excluding Super Surcharge)	139,759.50
	Less amounts excluded from fund rate calculation:	
	Total exclusion	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Profit after exclusion				139,759.50
Total member opening balance				638,206.83
Fund Rate (Profit after exclusion/Total member opening balance)				21.90
Kelly, Douglas Brian Preserved				
<u>Members Balance</u>				
01/07/2009		Opening balance - Preserved	353,747.07	353,747.07
01/07/2009	501/001	Opening Balance - Preserved/Taxable	(23,428.82)	(23,428.82)
23/06/2010	501/016	Member/Personal Contributions - Preserved	25,000.00	479.45
01/07/2009	501/016	Member/Personal Contributions - Preserved	(35,000.00)	(35,000.00)
01/07/2009	501/031	Share of Profit/(Loss) - Preserved/Taxable	55,016.38	55,016.38
23/06/2010	501/051	Contributions Tax - Preserved	(3,750.00)	(71.92)
01/07/2009	501/051	Contributions Tax - Preserved	5,250.00	5,250.00
01/07/2009	501/053	Income Tax - Preserved/Taxable	(1,837.56)	(1,837.56)
Total Amount - Preserved (Weighted)				354,154.60
<u>Member Allocations</u>				
30/06/2010	501/031	Members share of profit/(loss) - Preserved/Taxable	49,745.93	
30/06/2010	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(12,845.85)	
30/06/2010	501/031	Members share of profit/(loss) - Preserved/Taxable	1,561.26	
30/06/2010	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(403.16)	
30/06/2010	501/031	Members share of profit/(loss) - Preserved/Taxable	344.35	
30/06/2010	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(88.92)	
Closing Balance - Preserved			413,310.68	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2009		Opening balance - Unres Non Pres	11,115.00	11,115.00
Total Amount - Unres Non Pres (Weighted)				11,115.00
Closing Balance - Unrestricted Non Pres			11,115.00	
Restricted Non Preserved				
<u>Members Balance</u>				
01/07/2009		Opening balance - Res Non Pres	2,451.50	2,451.50

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount - Res Non Pres (Weighted)				2,451.50
Closing Balance - Restricted Non Pres			2,451.50	
Kelly, Denise Maree				
Preserved				
<u>Members Balance</u>				
01/07/2009		Opening balance - Preserved	262,806.77	262,806.77
01/07/2009	502/001	Opening Balance - Preserved/Taxable	(8,268.30)	(8,268.30)
23/06/2010	502/016	Member/Personal Contributions - Preserved	25,000.00	479.45
01/07/2009	502/016	Member/Personal Contributions - Preserved	(35,000.00)	(35,000.00)
01/07/2009	502/031	Share of Profit/(Loss) - Preserved/Taxable	39,332.01	39,332.01
23/06/2010	502/051	Contributions Tax - Preserved	(3,750.00)	(71.92)
01/07/2009	502/051	Contributions Tax - Preserved	5,250.00	5,250.00
01/07/2009	502/053	Income Tax - Preserved/Taxable	(1,313.71)	(1,313.71)
Total Amount - Preserved (Weighted)				263,214.30
<u>Member Allocations</u>				
30/06/2010	502/031	Members share of profit/(loss) - Preserved/Taxable	36,972.10	
30/06/2010	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(9,547.28)	
30/06/2010	502/031	Members share of profit/(loss) - Preserved/Taxable	791.51	
30/06/2010	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(204.39)	
30/06/2010	502/031	Members share of profit/(loss) - Preserved/Taxable	344.35	
30/06/2010	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(88.92)	
Closing Balance - Preserved			312,324.14	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2009		Opening balance - Unres Non Pres	5,635.00	5,635.00
Total Amount - Unres Non Pres (Weighted)				5,635.00
Closing Balance - Unrestricted Non Pres			5,635.00	
Restricted Non Preserved				
<u>Members Balance</u>				
01/07/2009		Opening balance - Res Non Pres	2,451.49	2,451.49
Total Amount - Res Non Pres (Weighted)				2,451.49

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Closing Balance - Restricted Non Pres			2,451.49	

BAS Instalment Income Reconciliation (Label T1)

30/06/2010		Gross Interest		1,126.00
30/06/2010		Dividends		28,037.00
30/06/2010		Member Contributions		50,000.00
Total Amount				79,163.00

MCS Reconciliation
Kelly, Douglas Brian

Personal Contributed amount

23/06/2010	501/016	Member/Personal Contributions - Preserved		25,000.00
Total Amount				25,000.00

All Contributions received for the current year				25,000.00
Closing Account Balance				426,877.18

Kelly, Denise Maree

Personal Contributed amount

23/06/2010	502/016	Member/Personal Contributions - Preserved		25,000.00
Total Amount				25,000.00

All Contributions received for the current year				25,000.00
Closing Account Balance				320,410.63