

**GRAHAM SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2008**  
Created by JBOXER on Friday 22 May, 2009 @ 13:36:45

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2008	776/001	Macquarie Group Limited (Market Value Date: 30/06/2008, Code: MQG)	48.64	(727.20)
30/06/2008	776/002	Hyro Limited (Market Value Date: 30/06/2008, Code: HYO)	0.05	(4,900.00)
		<b>Total Amount</b>		<b>(5,627.20)</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2008	776/001	Macquarie Group Limited - No CGT asset		
30/06/2008	776/001	- Market Value	972.80	
30/06/2008	776/001	- Less Carrying Value	1,700.00	
30/06/2008	776/001	- Permanent Difference		(727.20)
30/06/2008	776/002	Hyro Limited - No CGT asset		
30/06/2008	776/002	- Market Value	900.00	
30/06/2008	776/002	- Less Carrying Value	5,800.00	
30/06/2008	776/002	- Permanent Difference		(4,900.00)
		<b>Total Amount</b>		<b>(5,627.20)</b>
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2008	330	Macquarie Group Limited (776/001) - Non Tax Revn		(727.20)
30/06/2008	330	Hyro Limited (776/002) - Non Tax Revn		(4,900.00)
		<b>Total Amount</b>		<b>(5,627.20)</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		12,232.27
		Less Permanent Differences		(5,627.20)
		<b>Taxable income for period</b>		<b>17,859.00</b>
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		2,678.85
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>2,678.85</b>
		Total Income Tax Payable		2,678.85
		<b>Income Tax Payable</b>		<b>2,678.85</b>
		Add Supervisory levy		150.00
		<b>Total Amount Due or Refundable</b>		<b>2,828.85</b>

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**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

30/06/2008	501	Graham, Andrew Charles - Preserved		42,229.66
30/06/2008	502	Graham, Debra Caron - Preserved		5,545.87
<b>Total Amount</b>				<b>47,775.53</b>

Profit/(Loss) Available for Allocation to Members

30/06/2008		Profit/(Loss) for period before allocations		12,232.27
30/06/2008		Contributions		(24,050.00)
30/06/2008		Life insurance		3,055.68
<b>Total Amount</b>				<b>(8,762.05)</b>

Income Tax Expense Available for Allocation to Members

30/06/2008		Income Tax Expense for period before allocations		2,678.85
30/06/2008		Contributions tax		(3,607.50)
30/06/2008		Life insurance tax		458.36
<b>Total Amount</b>				<b>(470.29)</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>12,232.27</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>12,232.27</b>
<b>Total member opening balance</b>	<b>43,889.92</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>27.87</b>

**Graham, Andrew Charles**  
**Preserved**

Members Balance

01/07/2007		Opening balance - Preserved	37,577.62	37,577.62
01/07/2007	501/001	Opening Balance - Preserved/Taxable	(26,854.37)	(26,854.37)
01/07/2007	501/001	Opening Balance - Preserved/Taxable	35,889.62	35,889.62
01/07/2007	501/002	Opening Balance - Preserved/Tax Free	(1,688.00)	(1,688.00)

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01/07/2007	501/002	Opening Balance - Preserved/Tax Free	1,688.00	1,688.00
30/06/2008	501/011	Employer Contributions - Concessional	133.00	
29/10/2007	501/011	Employer Contributions - Concessional	4,500.00	3,012.30
03/03/2008	501/011	Employer Contributions - Concessional	9,417.00	3,061.81
19/06/2008	501/011	Employer Contributions - Concessional	10,000.00	300.55
01/07/2007	501/011	Employer Contributions - Concessional	(11,000.00)	(11,000.00)
01/07/2007	501/031	Share of Profit/(Loss) - Preserved/Taxable	(347.81)	(347.81)
30/06/2008	501/051	Contributions Tax - Preserved	(19.95)	
29/10/2007	501/051	Contributions Tax - Preserved	(675.00)	(451.84)
03/03/2008	501/051	Contributions Tax - Preserved	(1,412.55)	(459.27)
19/06/2008	501/051	Contributions Tax - Preserved	(1,500.00)	(45.08)
01/07/2007	501/051	Contributions Tax - Preserved	1,650.00	1,650.00
27/11/2007	501/053	Income Tax - Preserved/Taxable	229.18	135.25
01/07/2007	501/053	Income Tax - Preserved/Taxable	(748.35)	(748.35)
27/11/2007	501/130	Life Insurance Premiums - Preserved/Taxable	(1,527.84)	(901.68)
01/07/2007	501/130	Life Insurance Premiums - Preserved/Taxable	1,410.91	1,410.91
<b>Total Amount - Preserved (Weighted)</b>				<b>42,229.66</b>

Member Allocations

30/06/2008	501/031	Members share of profit/(loss) - Preserved/Taxable	(7,744.94)	
30/06/2008	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	415.70	

**Closing Balance - Preserved 49,392.22**

**Graham, Debra Caron**  
**Preserved**

Members Balance

01/07/2007		Opening balance - Preserved	6,312.30	6,312.30
01/07/2007	502/001	Opening Balance - Preserved/Taxable	(5,477.81)	(5,477.81)
01/07/2007	502/001	Opening Balance - Preserved/Taxable	4,624.30	4,624.30
01/07/2007	502/002	Opening Balance - Preserved/Tax Free	(1,688.00)	(1,688.00)
01/07/2007	502/002	Opening Balance - Preserved/Tax Free	1,688.00	1,688.00
01/07/2007	502/031	Share of Profit/(Loss) - Preserved/Taxable	(78.45)	(78.45)
27/11/2007	502/053	Income Tax - Preserved/Taxable	229.18	135.25
01/07/2007	502/053	Income Tax - Preserved/Taxable	(306.90)	(306.90)
27/11/2007	502/130	Life Insurance Premiums - Preserved/Taxable	(1,527.84)	(901.68)
01/07/2007	502/130	Life Insurance Premiums - Preserved/Taxable	1,238.86	1,238.86

**Total Amount - Preserved (Weighted) 5,545.87**

Member Allocations

30/06/2008	502/031	Members share of profit/(loss) - Preserved/Taxable	(1,017.11)	
30/06/2008	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	54.59	

**Closing Balance - Preserved 4,051.12**

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

30/06/2008		Gross Interest		337.00
30/06/2008		Employer Contributions		24,050.00
		<b>Total Amount</b>		<b>24,387.00</b>

**MCS Reconciliation**  
**Graham, Andrew Charles**

Employer Contributed amount

30/06/2008	501/011	Employer Contributions - Concessional		133.00
29/10/2007	501/011	Employer Contributions - Concessional		4,500.00
03/03/2008	501/011	Employer Contributions - Concessional		9,417.00
19/06/2008	501/011	Employer Contributions - Concessional		10,000.00
		<b>Total Amount</b>		<b>24,050.00</b>
		All Contributions received for the current year		24,050.00
		Closing Account Balance		49,392.22