

GRAHAM SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2009

Created by DHODGSON on Thursday 24 June, 2010 @ 14:51:39

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2009	776/001	Macquarie Group Limited (Market Value Date: 30/06/2009, Code: MQG)	39.10	106.25
30/06/2009	776/002	Hyro Limited (Market Value Date: 30/06/2009, Code: HYO)	0.02	(500.00)
30/06/2009	776/003	Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2009, Code: WBC)	20.25	(295.95)
30/06/2009	776/004	Billabong International Limited - Ordinary Fully Paid (Market Value Date: 30/06/2009, Code: BBG)	8.75	(833.95)
30/06/2009	776/005	Leighton Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2009, Code: LEI)	23.50	(1,452.95)
		Total Amount		(2,976.60)

Calculation of permanent difference on revaluation

30/06/2009	776/001	Macquarie Group Limited - No CGT asset		
30/06/2009	776/001	- Market Value	4,692.00	
30/06/2009	776/001	- Less Carrying Value	4,585.75	
30/06/2009	776/001	- Permanent Difference		106.25
30/06/2009	776/002	Hyro Limited - No CGT asset		
30/06/2009	776/002	- Market Value	400.00	
30/06/2009	776/002	- Less Carrying Value	900.00	
30/06/2009	776/002	- Permanent Difference		(500.00)
30/06/2009	776/003	Westpac Banking Corporation - Ordinary Fully Paid - No CGT asset		
30/06/2009	776/003	- Market Value	2,025.00	
30/06/2009	776/003	- Less Carrying Value	2,320.95	
30/06/2009	776/003	- Permanent Difference		(295.95)
30/06/2009	776/004	Billabong International Limited - Ordinary Fully Paid - No CGT asset		
30/06/2009	776/004	- Market Value	2,625.00	
30/06/2009	776/004	- Less Carrying Value	3,458.95	
30/06/2009	776/004	- Permanent Difference		(833.95)
30/06/2009	776/005	Leighton Holdings Limited - Ordinary Fully Paid - No CGT asset		
30/06/2009	776/005	- Market Value	2,350.00	
30/06/2009	776/005	- Less Carrying Value	3,802.95	
30/06/2009	776/005	- Permanent Difference		(1,452.95)
		Total Amount		(2,976.60)

Calculation of tax entries

Calculation of permanent differences

30/06/2009	330	Billabong International Limited - Ordinary Fully Paid (776/004) - Non Tax Revn		(833.95)
30/06/2009	330	Leighton Holdings Limited - Ordinary Fully Paid (776/005) - Non Tax Revn		(1,452.95)
30/06/2009	330	Macquarie Group Limited (776/001) - Non Tax Revn		106.25
30/06/2009	330	Hyro Limited (776/002) - Non Tax Revn		(500.00)

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30/06/2009	330	Westpac Banking Corporation - Ordinary Fully Paid (776/003) - Non Tax Revn		(295.95)
		Total Amount		(2,976.60)

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	12,890.87
Less Permanent Differences	(2,976.60)
Taxable income for period	15,867.00
Income Tax Expense (Profit less Permanent Differences @ taxrate)	2,380.05
Total Income Tax Payable (Taxable Income @ taxrate)	2,380.05
Total Income Tax Payable	2,380.05
Less Total Imputed Credits Used	148.99
Less Total Instalments paid	1,485.00
Income Tax Payable	746.06
Add Supervisory levy	150.00
Total Amount Due or Refundable	896.06

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

30/06/2009	501	Graham, Andrew Charles - Preserved	51,435.21
30/06/2009	502	Graham, Debra Caron - Preserved	3,113.29
		Total Amount	54,548.50

Profit/(Loss) Available for Allocation to Members

30/06/2009	Profit/(Loss) for period before allocations	12,890.87
30/06/2009	Contributions	(20,000.00)
30/06/2009	Life insurance	3,471.68
	Total Amount	(3,637.45)

Income Tax Expense Available for Allocation to Members

30/06/2009	Income Tax Expense for period before allocations	2,380.05
30/06/2009	Contributions tax	(3,000.00)
30/06/2009	Life insurance tax	520.76

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Total Amount **(99.19)**

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	12,890.87
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	12,890.87
Total member opening balance	53,443.34
Fund Rate (Profit after exclusion/Total member opening balance)	24.12

Graham, Andrew Charles Preserved

Members Balance

01/07/2008		Opening balance - Preserved	49,392.22	49,392.22
01/07/2008	501/001	Opening Balance - Preserved/Taxable	11,814.60	11,814.60
01/07/2008	501/011	Employer Contributions - Concessional	(24,050.00)	(24,050.00)
22/06/2009	501/011	Employer Contributions - Concessional	10,000.00	219.18
02/03/2009	501/011	Employer Contributions - Concessional	10,000.00	3,287.67
01/07/2008	501/031	Share of Profit/(Loss) - Preserved/Taxable	7,744.94	7,744.94
01/07/2008	501/051	Contributions Tax - Preserved	3,607.50	3,607.50
22/06/2009	501/051	Contributions Tax - Preserved	(1,500.00)	(32.88)
02/03/2009	501/051	Contributions Tax - Preserved	(1,500.00)	(493.15)
01/07/2008	501/053	Income Tax - Preserved/Taxable	(644.88)	(644.88)
10/11/2008	501/053	Income Tax - Preserved/Taxable	260.38	165.50
01/07/2008	501/130	Life Insurance Premiums - Preserved/Taxable	1,527.84	1,527.84
10/11/2008	501/130	Life Insurance Premiums - Preserved/Taxable	(1,735.84)	(1,103.33)
Total Amount - Preserved (Weighted)				51,435.21

Member Allocations

30/06/2009	501/031	Members share of profit/(loss) - Preserved/Taxable	(3,429.85)	
30/06/2009	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	93.53	
Closing Balance - Preserved			61,580.44	

Graham, Debra Caron Preserved

Members Balance

01/07/2008		Opening balance - Preserved	4,051.12	4,051.12
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01/07/2008	502/001	Opening Balance - Preserved/Taxable	(2,261.18)	(2,261.18)
01/07/2008	502/031	Share of Profit/(Loss) - Preserved/Taxable	1,017.11	1,017.11
01/07/2008	502/053	Income Tax - Preserved/Taxable	(283.77)	(283.77)
10/11/2008	502/053	Income Tax - Preserved/Taxable	260.38	165.50
01/07/2008	502/130	Life Insurance Premiums - Preserved/Taxable	1,527.84	1,527.84
10/11/2008	502/130	Life Insurance Premiums - Preserved/Taxable	(1,735.84)	(1,103.33)
Total Amount - Preserved (Weighted)				3,113.29
<u>Member Allocations</u>				
30/06/2009	502/031	Members share of profit/(loss) - Preserved/Taxable	(207.60)	
30/06/2009	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	5.66	
Closing Balance - Preserved			2,373.72	
 BAS Instalment Income Reconciliation (Label T1)				
30/06/2009		Gross Interest		493.00
30/06/2009		Dividends		576.00
30/06/2009		Employer Contributions		20,000.00
Total Amount				21,069.00
 MCS Reconciliation				
Graham, Andrew Charles				
<u>Employer Contributed amount</u>				
22/06/2009	501/011	Employer Contributions - Concessional		10,000.00
02/03/2009	501/011	Employer Contributions - Concessional		10,000.00
Total Amount				20,000.00
All Contributions received for the current year				20,000.00
Closing Account Balance				61,580.44