

**GRAHAM SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2010**

Created by JBOXER on Tuesday 24 January, 2012 @ 13:20:02

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2010	776/001	Macquarie Group Limited (Market Value Date: 30/06/2010, Code: MQG)	37.12	(237.60)
30/06/2010	776/002	Hyro Limited (Market Value Date: 30/06/2010, Code: HYO)	0.02	(40.00)
30/06/2010	776/003	Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2010, Code: WBC)	21.23	98.00
30/06/2010	776/004	Billabong International Limited - Ordinary Fully Paid (Market Value Date: 30/06/2010, Code: BBG)	8.74	(3.00)
30/06/2010	776/005	Leighton Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2010, Code: LEI)	28.95	545.00
		Total Amount		362.40

Calculation of permanent difference on revaluation

30/06/2010	776/001	Macquarie Group Limited - No CGT asset		
30/06/2010	776/001	- Market Value	4,454.40	
30/06/2010	776/001	- Less Carrying Value	4,692.00	
30/06/2010	776/001	- Permanent Difference		(237.60)
30/06/2010	776/002	Hyro Limited - No CGT asset		
30/06/2010	776/002	- Market Value	360.00	
30/06/2010	776/002	- Less Carrying Value	400.00	
30/06/2010	776/002	- Permanent Difference		(40.00)
30/06/2010	776/003	Westpac Banking Corporation - Ordinary Fully Paid - No CGT asset		
30/06/2010	776/003	- Market Value	2,123.00	
30/06/2010	776/003	- Less Carrying Value	2,025.00	
30/06/2010	776/003	- Permanent Difference		98.00
30/06/2010	776/004	Billabong International Limited - Ordinary Fully Paid - No CGT asset		
30/06/2010	776/004	- Market Value	2,622.00	
30/06/2010	776/004	- Less Carrying Value	2,625.00	
30/06/2010	776/004	- Permanent Difference		(3.00)
30/06/2010	776/005	Leighton Holdings Limited - Ordinary Fully Paid - No CGT asset		
30/06/2010	776/005	- Market Value	2,895.00	
30/06/2010	776/005	- Less Carrying Value	2,350.00	
30/06/2010	776/005	- Permanent Difference		545.00
		Total Amount		362.40

Calculation of tax entries

Calculation of permanent differences

30/06/2010	247	Macquarie Group Limited (776/001) - Non Tax Revn		(237.60)
30/06/2010	247	Hyro Limited (776/002) - Non Tax Revn		(40.00)
30/06/2010	247	Westpac Banking Corporation - Ordinary Fully Paid (776/003) - Non Tax Revn		98.00
30/06/2010	247	Billabong International Limited - Ordinary Fully Paid (776/004) - Non Tax Revn		(3.00)

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30/06/2010	247	Leighton Holdings Limited - Ordinary Fully Paid (776/005) - Non Tax Revn		545.00
15/08/2009	285/002	Graham, Debra Caron		10,000.00
15/08/2009	460/001	Graham, Andrew Charles		(10,000.00)
Total Amount				362.40

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(2,606.66)
Less Permanent Differences	362.40
Taxable income for period	(2,968.00)
Add Supervisory levy	150.00
Total Amount Due or Refundable	150.00

The fund has incurred a taxable loss therefore no income tax is payable

Income Tax Expense of \$136.62 consists wholly of refundable imputed and TFN credits

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	Graham, Andrew Charles - Preserved	51,567.67
30/06/2010	502	Graham, Debra Caron - Preserved	9,999.54
Total Amount			61,567.21

Profit/(Loss) Available for Allocation to Members

30/06/2010	Profit/(Loss) for period before allocations	(2,606.66)
30/06/2010	Life insurance	3,996.49
30/06/2010	Transfers in from other funds	(10,000.00)
30/06/2010	Transfers out to other funds	10,000.00
Total Amount		1,389.83

Income Tax Expense Available for Allocation to Members

Total Amount	0.00
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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(2,606.66)
Less amounts excluded from fund rate calculation:	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total exclusion		
		Profit after exclusion		(2,606.66)
		Total member opening balance		63,954.16
		Fund Rate (Profit after exclusion/Total member opening balance)		(4.08)

**Graham, Andrew Charles
Preserved**

Members Balance

01/07/2009		Opening balance - Preserved	61,580.44	61,580.44
01/07/2009	501/001	Opening Balance - Preserved/Taxable	12,188.22	12,188.22
01/07/2009	501/011	Employer Contributions - Concessional	(20,000.00)	(20,000.00)
01/07/2009	501/031	Share of Profit/(Loss) - Preserved/Taxable	3,429.85	3,429.85
01/07/2009	501/051	Contributions Tax - Preserved	3,000.00	3,000.00
01/07/2009	501/053	Income Tax - Preserved/Taxable	(353.91)	(353.91)
15/08/2009	501/091	Transfers Out - Preserved/Taxable	(10,000.00)	(8,739.73)
24/11/2009	501/130	Life Insurance Premiums - Preserved/Taxable	(2,131.46)	(1,273.04)
01/07/2009	501/130	Life Insurance Premiums - Preserved/Taxable	1,735.84	1,735.84
		Total Amount - Preserved (Weighted)		51,567.67

Member Allocations

30/06/2010	501/031	Members share of profit/(loss) - Preserved/Taxable	1,164.10	
		Closing Balance - Preserved	50,613.08	

**Graham, Debra Caron
Preserved**

Members Balance

01/07/2009		Opening balance - Preserved	2,373.72	2,373.72
01/07/2009	502/001	Opening Balance - Preserved/Taxable	(1,677.40)	(1,677.40)
15/08/2009	502/021	Transfers In - Preserved/Taxable	10,000.00	8,739.73
01/07/2009	502/031	Share of Profit/(Loss) - Preserved/Taxable	207.60	207.60
01/07/2009	502/053	Income Tax - Preserved/Taxable	(266.04)	(266.04)
24/11/2009	502/130	Life Insurance Premiums - Preserved/Taxable	(1,865.03)	(1,113.91)
01/07/2009	502/130	Life Insurance Premiums - Preserved/Taxable	1,735.84	1,735.84
		Total Amount - Preserved (Weighted)		9,999.54

Member Allocations

30/06/2010	502/031	Members share of profit/(loss) - Preserved/Taxable	225.73	
		Closing Balance - Preserved	10,734.42	

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BAS Instalment Income Reconciliation (Label T1)

30/06/2010	Gross Interest	446.00
30/06/2010	Dividends	632.00
	Total Amount	1,078.00

MCS Reconciliation