

GRAHAM SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2011

Created by JBOXER on Wednesday 25 January, 2012 @ 09:08:07

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2011	776/001	Macquarie Group Limited (Market Value Date: 30/06/2011, Code: MQG)	31.25	(704.40)
30/06/2011	776/002	Hyro Limited (Market Value Date: 30/06/2011, Code: HYO)	0.35	6,640.00
30/06/2011	776/003	Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2011, Code: WBC)	22.26	103.00
30/06/2011	776/004	Billabong International Limited - Ordinary Fully Paid (Market Value Date: 30/06/2011, Code: BBG)	6.01	(819.00)
30/06/2011	776/005	Leighton Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2011, Code: LEI)	20.85	(810.00)
		Total Amount		4,409.60
Calculation of permanent difference on revaluation				
30/06/2011	776/001	Macquarie Group Limited - No CGT asset		
30/06/2011	776/001	- Market Value	3,750.00	
30/06/2011	776/001	- Less Carrying Value	4,454.40	
30/06/2011	776/001	- Permanent Difference		(704.40)
30/06/2011	776/002	Hyro Limited - No CGT asset		
30/06/2011	776/002	- Market Value	7,000.00	
30/06/2011	776/002	- Less Carrying Value	360.00	
30/06/2011	776/002	- Permanent Difference		6,640.00
30/06/2011	776/003	Westpac Banking Corporation - Ordinary Fully Paid - No CGT asset		
30/06/2011	776/003	- Market Value	2,226.00	
30/06/2011	776/003	- Less Carrying Value	2,123.00	
30/06/2011	776/003	- Permanent Difference		103.00
30/06/2011	776/004	Billabong International Limited - Ordinary Fully Paid - No CGT asset		
30/06/2011	776/004	- Market Value	1,803.00	
30/06/2011	776/004	- Less Carrying Value	2,622.00	
30/06/2011	776/004	- Permanent Difference		(819.00)
30/06/2011	776/005	Leighton Holdings Limited - Ordinary Fully Paid - No CGT asset		
30/06/2011	776/005	- Market Value	2,085.00	
30/06/2011	776/005	- Less Carrying Value	2,895.00	
30/06/2011	776/005	- Permanent Difference		(810.00)
		Total Amount		4,409.60
Calculation of tax entries				
Calculation of timing differences				
30/06/2011		Tax Losses Recouped		2,968.00
		Total Amount		2,968.00
Calculation of permanent differences				
30/06/2011	247	Macquarie Group Limited (776/001) - Non Tax		(704.40)

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		Revn		
30/06/2011	247	Hyro Limited (776/002) - Non Tax Revn		6,640.00
30/06/2011	247	Westpac Banking Corporation - Ordinary Fully Paid (776/003) - Non Tax Revn		103.00
30/06/2011	247	Billabong International Limited - Ordinary Fully Paid (776/004) - Non Tax Revn		(819.00)
30/06/2011	247	Leighton Holdings Limited - Ordinary Fully Paid (776/005) - Non Tax Revn		(810.00)
		Total Amount		4,409.60

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	16,077.85
Less Permanent Differences	4,409.60
Less Timing Differences	2,968.00
Taxable income for period	8,700.00
Income Tax Expense (Profit less Permanent Differences @ taxrate)	1,305.00
Total Income Tax Payable (Taxable Income @ taxrate)	1,305.00
Total Income Tax Payable	1,305.00
Less Total Imputed Credits Used	143.57
Less Total Instalments paid	1,704.00
Income Tax Payable	(542.57)
Add Supervisory levy	180.00
Total Amount Due or Refundable	(362.57)

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

30/06/2011	501	Graham, Andrew Charles - Preserved	50,117.69
30/06/2011	502	Graham, Debra Caron - Preserved	9,658.86
		Total Amount	59,776.55

Profit/(Loss) Available for Allocation to Members

30/06/2011	Profit/(Loss) for period before allocations	16,077.85
30/06/2011	Contributions	(16,600.00)
30/06/2011	Life insurance	4,498.12

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Total Amount				3,975.97
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2011		Income Tax Expense for period before allocations		1,305.00
30/06/2011		Contributions tax		(2,490.00)
30/06/2011		Life insurance tax		674.72
Total Amount				(510.28)
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				16,077.85
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				16,077.85
Total member opening balance				61,347.50
Fund Rate (Profit after exclusion/Total member opening balance)				26.21
Graham, Andrew Charles Preserved				
<u>Members Balance</u>				
01/07/2010		Opening balance - Preserved	50,613.08	50,613.08
01/07/2010	501/001	Opening Balance - Preserved/Taxable	(10,967.36)	(10,967.36)
09/06/2011	501/011	Employer Contributions - Concessional	15,000.00	863.01
30/06/2011	501/011	Employer Contributions - Concessional	1,600.00	
01/07/2010	501/031	Share of Profit/(Loss) - Preserved/Taxable	(1,164.10)	(1,164.10)
09/06/2011	501/051	Contributions Tax - Preserved	(2,250.00)	(129.45)
30/06/2011	501/051	Contributions Tax - Preserved	(240.00)	
22/11/2010	501/053	Income Tax - Preserved/Taxable	359.82	216.88
01/07/2010	501/091	Transfers Out - Preserved/Taxable	10,000.00	10,000.00
22/11/2010	501/130	Life Insurance Premiums - Preserved/Taxable	(2,398.77)	(1,445.83)
01/07/2010	501/130	Life Insurance Premiums - Preserved/Taxable	2,131.46	2,131.46
Total Amount - Preserved (Weighted)				50,117.69
<u>Member Allocations</u>				
30/06/2011	501/031	Members share of profit/(loss) - Preserved/Taxable	3,333.52	
30/06/2011	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	427.83	
Closing Balance - Preserved			66,445.48	

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Graham, Debra Caron				
Preserved				
<u>Members Balance</u>				
01/07/2010		Opening balance - Preserved	10,734.42	10,734.42
01/07/2010	502/001	Opening Balance - Preserved/Taxable	8,360.70	8,360.70
01/07/2010	502/021	Transfers In - Preserved/Taxable	(10,000.00)	(10,000.00)
01/07/2010	502/031	Share of Profit/(Loss) - Preserved/Taxable	(225.73)	(225.73)
22/11/2010	502/053	Income Tax - Preserved/Taxable	314.90	189.80
22/11/2010	502/130	Life Insurance Premiums - Preserved/Taxable	(2,099.35)	(1,265.36)
01/07/2010	502/130	Life Insurance Premiums - Preserved/Taxable	1,865.03	1,865.03
Total Amount - Preserved (Weighted)				9,658.86
<u>Member Allocations</u>				
30/06/2011	502/031	Members share of profit/(loss) - Preserved/Taxable	642.45	
30/06/2011	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	82.45	
Closing Balance - Preserved			9,674.87	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2011		Gross Interest		562.00
30/06/2011		Dividends		753.00
30/06/2011		Employer Contributions		16,600.00
30/06/2011		Other Income		2.00
Total Amount				17,917.00
MCS Reconciliation				
Graham, Andrew Charles				
<u>Employer Contributed amount</u>				
30/06/2011	501/011	Employer Contributions - Concessional		1,600.00
09/06/2011	501/011	Employer Contributions - Concessional		15,000.00
Total Amount				16,600.00
All Contributions received for the current year				16,600.00
Closing Account Balance				66,445.48