

GRAHAM SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2012
Created by JBOXER on Tuesday 20 May, 2014 @ 13:45:16

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2012	776/001	Macquarie Group Limited (Market Value Date: 30/06/2012, Code: MQG)	26.00	(630.00)
30/06/2012	776/002	Hyro Limited (Market Value Date: 29/06/2012, Code: HYO)	0.28	(6,944.00)
30/06/2012	776/003	Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2012, Code: WBC)	21.13	(113.00)
30/06/2012	776/004	Billabong International Limited - Ordinary Fully Paid (Market Value Date: 30/06/2012, Code: BBG)	1.08	(1,480.50)
30/06/2012	776/005	Leighton Holdings Limited - Ordinary Fully Paid (Market Value Date: 30/06/2012, Code: LEI)	16.27	(458.00)
30/06/2012	776/006	Bhp Billiton Limited - Ordinary Fully Paid (Market Value Date: 30/06/2012, Code: BHP)	31.45	(704.95)
30/06/2012	776/007	Woolworths Limited - Ordinary Fully Paid (Market Value Date: 30/06/2012, Code: WOW)	26.80	304.05
30/06/2012	776/008	Origin Energy Limited - Ordinary Fully Paid (Market Value Date: 30/06/2012, Code: ORG)	12.20	(541.95)
		Total Amount		(10,568.35)

Calculation of permanent difference on revaluation

30/06/2012	776/001	Macquarie Group Limited - No CGT asset		
30/06/2012	776/001	- Market Value	3,120.00	
30/06/2012	776/001	- Less Carrying Value	3,750.00	
30/06/2012	776/001	- Permanent Difference		(630.00)
30/06/2012	776/002	Hyro Limited - No CGT asset		
30/06/2012	776/002	- Market Value	56.00	
30/06/2012	776/002	- Less Carrying Value	7,000.00	
30/06/2012	776/002	- Permanent Difference		(6,944.00)
30/06/2012	776/003	Westpac Banking Corporation - Ordinary Fully Paid - No CGT asset		
30/06/2012	776/003	- Market Value	2,113.00	
30/06/2012	776/003	- Less Carrying Value	2,226.00	
30/06/2012	776/003	- Permanent Difference		(113.00)
30/06/2012	776/004	Billabong International Limited - Ordinary Fully Paid - No CGT asset		
30/06/2012	776/004	- Market Value	322.50	
30/06/2012	776/004	- Less Carrying Value	1,803.00	
30/06/2012	776/004	- Permanent Difference		(1,480.50)
30/06/2012	776/005	Leighton Holdings Limited - Ordinary Fully Paid - No CGT asset		
30/06/2012	776/005	- Market Value	1,627.00	
30/06/2012	776/005	- Less Carrying Value	2,085.00	
30/06/2012	776/005	- Permanent Difference		(458.00)
30/06/2012	776/006	Bhp Billiton Limited - Ordinary Fully Paid - No CGT asset		
30/06/2012	776/006	- Market Value	3,145.00	
30/06/2012	776/006	- Less Carrying Value	3,849.95	
30/06/2012	776/006	- Permanent Difference		(704.95)
30/06/2012	776/007	Woolworths Limited - Ordinary Fully Paid - No CGT asset		

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30/06/2012	776/007	- Market Value	5,360.00	
30/06/2012	776/007	- Less Carrying Value	5,055.95	
30/06/2012	776/007	- Permanent Difference		304.05
30/06/2012	776/008	Origin Energy Limited - Ordinary Fully Paid - No CGT asset		
30/06/2012	776/008	- Market Value	3,660.00	
30/06/2012	776/008	- Less Carrying Value	4,201.95	
30/06/2012	776/008	- Permanent Difference		(541.95)
Total Amount				(10,568.35)

Calculation of tax entries

Calculation of permanent differences

30/06/2012	261/001	Graham, Andrew Charles		422.80
30/06/2012	261/001	Graham, Andrew Charles		1.00
30/06/2012	330	Macquarie Group Limited (776/001) - Non Tax Revn		(630.00)
30/06/2012	330	Hyro Limited (776/002) - Non Tax Revn		(6,944.00)
30/06/2012	330	Westpac Banking Corporation - Ordinary Fully Paid (776/003) - Non Tax Revn		(113.00)
30/06/2012	330	Billabong International Limited - Ordinary Fully Paid (776/004) - Non Tax Revn		(1,480.50)
30/06/2012	330	Leighton Holdings Limited - Ordinary Fully Paid (776/005) - Non Tax Revn		(458.00)
30/06/2012	330	Bhp Billiton Limited - Ordinary Fully Paid (776/006) - Non Tax Revn		(704.95)
30/06/2012	330	Woolworths Limited - Ordinary Fully Paid (776/007) - Non Tax Revn		304.05
30/06/2012	330	Origin Energy Limited - Ordinary Fully Paid (776/008) - Non Tax Revn		(541.95)
Total Amount				(10,144.55)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

**Non-Deductible General Expense Percentage
(Manual) 0.000%**

Investment Expense Calculation

**Non-Deductible Investment Expense
Percentage (Manual) 0.000%**

Entry Summary

Fund Tax Rate (Percentage) 15.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total profit for period		7,678.12
		Less Permanent Differences		(10,144.55)
		Taxable income for period		17,823.00
		Income Tax Expense (Taxable Income @ taxrate)		2,673.45
		Total Income Tax Payable (Taxable Income @ taxrate)		2,673.45
		Total Income Tax Payable		2,673.45
		Less Total Imputed Credits Used		285.78
		Less Total Instalments paid		1,669.00
		Income Tax Payable		718.67
		Add Supervisory levy		200.00
		Total Amount Due or Refundable		918.67

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

30/06/2012	501	Graham, Andrew Charles - Preserved	66,674.42
30/06/2012	502	Graham, Debra Caron - Preserved	8,211.49
		Total Amount	74,885.91

Profit/(Loss) Available for Allocation to Members

30/06/2012		Profit/(Loss) for period before allocations	7,678.12
30/06/2012		Contributions	(25,423.80)
30/06/2012		Life insurance	5,182.18
		Total Amount	(12,563.50)

Income Tax Expense Available for Allocation to Members

30/06/2012		Income Tax Expense for period before allocations	2,673.45
30/06/2012		Contributions tax	(3,750.00)
30/06/2012		Life insurance tax	777.33
		Total Amount	(299.22)

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	7,678.12
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		7,678.12
		Total member opening balance		76,120.35
		Fund Rate (Profit after exclusion/Total member opening balance)		10.09

Graham, Andrew Charles
Preserved

Members Balance

01/07/2011		Opening balance - Preserved	66,445.48	66,445.48
01/07/2011	501/001	Opening Balance - Preserved/Taxable	15,832.40	15,832.40
04/06/2012	501/011	Employer Contributions - Concessional	25,000.00	1,775.96
01/07/2011	501/011	Employer Contributions - Concessional	(16,600.00)	(16,600.00)
30/06/2012	501/016	Member/Personal Contributions - Preserved	422.80	
30/06/2012	501/016	Member/Personal Contributions - Preserved	1.00	
01/07/2011	501/031	Share of Profit/(Loss) - Preserved/Taxable	(3,333.52)	(3,333.52)
04/06/2012	501/051	Contributions Tax - Preserved	(3,750.00)	(266.39)
01/07/2011	501/051	Contributions Tax - Preserved	2,490.00	2,490.00
15/11/2011	501/053	Income Tax - Preserved/Taxable	362.78	225.99
01/07/2011	501/053	Income Tax - Preserved/Taxable	(787.65)	(787.65)
15/11/2011	501/130	Life Insurance Premiums - Preserved/Taxable	(2,418.52)	(1,506.62)
01/07/2011	501/130	Life Insurance Premiums - Preserved/Taxable	2,398.77	2,398.77
		Total Amount - Preserved (Weighted)		66,674.42

Member Allocations

30/06/2012	501/031	Members share of profit/(loss) - Preserved/Taxable	(11,185.87)	
30/06/2012	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	266.41	
		Closing Balance - Preserved	75,144.08	

Graham, Debra Caron
Preserved

Members Balance

01/07/2011		Opening balance - Preserved	9,674.87	9,674.87
01/07/2011	502/001	Opening Balance - Preserved/Taxable	(1,059.55)	(1,059.55)
01/07/2011	502/031	Share of Profit/(Loss) - Preserved/Taxable	(642.45)	(642.45)
15/11/2011	502/053	Income Tax - Preserved/Taxable	414.55	258.24
01/07/2011	502/053	Income Tax - Preserved/Taxable	(397.35)	(397.35)
15/11/2011	502/130	Life Insurance Premiums - Preserved/Taxable	(2,763.66)	(1,721.62)
01/07/2011	502/130	Life Insurance Premiums - Preserved/Taxable	2,099.35	2,099.35

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Total Amount - Preserved (Weighted)				8,211.49
<u>Member Allocations</u>				
30/06/2012	502/031	Members share of profit/(loss) - Preserved/Taxable	(1,377.63)	
30/06/2012	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	32.81	
Closing Balance - Preserved			5,980.94	
 BAS Instalment Income Reconciliation (Label T1)				
30/06/2012		Gross Interest		117.00
30/06/2012		Dividends		1,249.00
30/06/2012		Employer Contributions		25,000.00
Total Amount				26,366.00
 MCS Reconciliation				
Graham, Andrew Charles				
<u>Personal Contributed amount</u>				
30/06/2012	501/016	Member/Personal Contributions - Preserved		1.00
30/06/2012	501/016	Member/Personal Contributions - Preserved		422.80
Total Amount				423.80
 <u>Employer Contributed amount</u>				
04/06/2012	501/011	Employer Contributions - Concessional		25,000.00
Total Amount				25,000.00
All Contributions received for the current year				25,423.80
Closing Account Balance				75,144.08