

GRAHAM SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2013

Created by JBOXER on Wednesday 21 May, 2014 @ 11:53:37

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2013	776/001	Macquarie Group Limited (Market Value Date: 30/06/2013, Code: MQG)	41.87	1,904.40
30/06/2013	776/002	Invigor Group Limited - Ordinary Fully Paid (Market Value Date: 28/06/2013, Code: IVO)	0.03	(49.60)
30/06/2013	776/003	Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2013, Code: WBC)	28.88	775.00
30/06/2013	776/004	Billabong International Limited - Ordinary Fully Paid (Market Value Date: 30/06/2013, Code: BBG)	0.15	(501.96)
30/06/2013	776/005	Leighton Holdings Limited - Ordinary Fully Paid (Market Value Date: 28/06/2013, Code: LEI)	15.45	(82.00)
30/06/2013	776/006	Bhp Billiton Limited - Ordinary Fully Paid (Market Value Date: 30/06/2013, Code: BHP)	31.37	(8.00)
30/06/2013	776/007	Woolworths Limited - Ordinary Fully Paid (Market Value Date: 30/06/2013, Code: WOW)	32.81	1,202.00
30/06/2013	776/008	Origin Energy Limited - Ordinary Fully Paid (Market Value Date: 30/06/2013, Code: ORG)	12.57	111.00
		Total Amount		3,350.84

Calculation of permanent difference on revaluation

30/06/2013	776/001	Macquarie Group Limited - No CGT asset		
30/06/2013	776/001	- Market Value	5,024.40	
30/06/2013	776/001	- Less Carrying Value	3,120.00	
30/06/2013	776/001	- Permanent Difference		1,904.40
30/06/2013	776/002	Invigor Group Limited - Ordinary Fully Paid - No CGT asset		
30/06/2013	776/002	- Market Value	6.40	
30/06/2013	776/002	- Less Carrying Value	56.00	
30/06/2013	776/002	- Permanent Difference		(49.60)
30/06/2013	776/003	Westpac Banking Corporation - Ordinary Fully Paid - No CGT asset		
30/06/2013	776/003	- Market Value	2,888.00	
30/06/2013	776/003	- Less Carrying Value	2,113.00	
30/06/2013	776/003	- Permanent Difference		775.00
30/06/2013	776/004	Billabong International Limited - Ordinary Fully Paid - No CGT asset		
30/06/2013	776/004	- Market Value	83.70	
30/06/2013	776/004	- Less Carrying Value	585.66	
30/06/2013	776/004	- Permanent Difference		(501.96)
30/06/2013	776/005	Leighton Holdings Limited - Ordinary Fully Paid - No CGT asset		
30/06/2013	776/005	- Market Value	1,545.00	
30/06/2013	776/005	- Less Carrying Value	1,627.00	
30/06/2013	776/005	- Permanent Difference		(82.00)
30/06/2013	776/006	Bhp Billiton Limited - Ordinary Fully Paid - No CGT asset		
30/06/2013	776/006	- Market Value	3,137.00	
30/06/2013	776/006	- Less Carrying Value	3,145.00	
30/06/2013	776/006	- Permanent Difference		(8.00)
30/06/2013	776/007	Woolworths Limited - Ordinary Fully Paid - No		

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		CGT asset		
30/06/2013	776/007	- Market Value	6,562.00	
30/06/2013	776/007	- Less Carrying Value	5,360.00	
30/06/2013	776/007	- Permanent Difference		1,202.00
30/06/2013	776/008	Origin Energy Limited - Ordinary Fully Paid - No CGT asset		
30/06/2013	776/008	- Market Value	3,771.00	
30/06/2013	776/008	- Less Carrying Value	3,660.00	
30/06/2013	776/008	- Permanent Difference		111.00
		Total Amount		3,350.84

Calculation of tax entries

Calculation of permanent differences

30/06/2013	247	Macquarie Group Limited (776/001) - Non Tax Revn		1,904.40
30/06/2013	247	Invigor Group Limited - Ordinary Fully Paid (776/002) - Non Tax Revn		(49.60)
30/06/2013	247	Westpac Banking Corporation - Ordinary Fully Paid (776/003) - Non Tax Revn		775.00
30/06/2013	247	Billabong International Limited - Ordinary Fully Paid (776/004) - Non Tax Revn		(501.96)
30/06/2013	247	Leighton Holdings Limited - Ordinary Fully Paid (776/005) - Non Tax Revn		(82.00)
30/06/2013	247	Bhp Billiton Limited - Ordinary Fully Paid (776/006) - Non Tax Revn		(8.00)
30/06/2013	247	Woolworths Limited - Ordinary Fully Paid (776/007) - Non Tax Revn		1,202.00
30/06/2013	247	Origin Energy Limited - Ordinary Fully Paid (776/008) - Non Tax Revn		111.00
22/10/2012	261/002	Graham, Debra Caron		425.00
		Total Amount		3,775.84

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		115.67
		Less Permanent Differences		3,775.84
		Taxable income for period		(3,660.00)
		Add Supervisory levy		321.00
		Total Amount Due or Refundable		(1,685.28)

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

Income Tax Expense of \$306.28 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

30/06/2013	501	Graham, Andrew Charles - Preserved		73,700.25
30/06/2013	502	Graham, Debra Caron - Preserved		5,923.83
		Total Amount		79,624.08

Profit/(Loss) Available for Allocation to Members

30/06/2013		Profit/(Loss) for period before allocations		115.67
30/06/2013		Contributions		(425.00)
30/06/2013		Life insurance		3,470.43
		Total Amount		3,161.10

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)	115.67
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	115.67
Total member opening balance	81,125.02
Fund Rate (Profit after exclusion/Total member opening balance)	0.14

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Graham, Andrew Charles

Preserved

Members Balance

01/07/2012		Opening balance - Preserved	75,144.08	75,144.08
01/07/2012	501/001	Opening Balance - Preserved/Taxable	8,274.80	8,274.80
01/07/2012	501/002	Opening Balance - Preserved/Tax Free	423.80	423.80
01/07/2012	501/011	Employer Contributions - Concessional	(25,000.00)	(25,000.00)
01/07/2012	501/016	Member/Personal Contributions - Preserved	(423.80)	(423.80)
01/07/2012	501/031	Share of Profit/(Loss) - Preserved/Taxable	11,185.87	11,185.87
01/07/2012	501/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2012	501/053	Income Tax - Preserved/Taxable	(629.19)	(629.19)
29/11/2012	501/130	Life Insurance Premiums - Preserved/Taxable	(2,474.17)	(1,443.83)
01/07/2012	501/130	Life Insurance Premiums - Preserved/Taxable	2,418.52	2,418.52

Total Amount - Preserved (Weighted)

73,700.25

Member Allocations

30/06/2013	501/031	Members share of profit/(loss) - Preserved/Taxable	2,925.92	
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Closing Balance - Preserved

75,595.83

Graham, Debra Caron

Preserved

Members Balance

01/07/2012		Opening balance - Preserved	5,980.94	5,980.94
01/07/2012	502/001	Opening Balance - Preserved/Taxable	(3,693.93)	(3,693.93)
22/10/2012	502/016	Member/Personal Contributions - Preserved	425.00	292.26
01/07/2012	502/031	Share of Profit/(Loss) - Preserved/Taxable	1,377.63	1,377.63
01/07/2012	502/053	Income Tax - Preserved/Taxable	(447.36)	(447.36)
22/02/2013	502/130	Life Insurance Premiums - Preserved/Taxable	(996.26)	(349.37)
01/07/2012	502/130	Life Insurance Premiums - Preserved/Taxable	2,763.66	2,763.66

Total Amount - Preserved (Weighted)

5,923.83

Member Allocations

30/06/2013	502/031	Members share of profit/(loss) - Preserved/Taxable	235.18	
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Closing Balance - Preserved

5,644.86

BAS Instalment Income Reconciliation (Label T1)

30/06/2013		Gross Interest		15.00
30/06/2013		Dividends		1,251.00
30/06/2013		Other Income		64.00

Total Amount

1,330.00

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MCS Reconciliation
Graham, Debra Caron

Personal Contributed amount

22/10/2012	502/016	Member/Personal Contributions - Preserved		425.00
Total Amount				425.00
All Contributions received for the current year				425.00
Closing Account Balance				5,644.86