

**GRAHAM SUPERANNUATION FUND  
CREATE ENTRIES REPORT AT 30/06/2016**

Created by LSMITH on Monday 21 November, 2016 @ 13:36:46

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2016	776/001	Macquarie Group Limited (Market Value Date: 30/06/2016, Code: MQG)	68.90	(1,425.00)
30/06/2016	776/002	Invigor Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: IVO)	0.03	(12.40)
30/06/2016	776/003	Westpac Banking Corporation - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: WBC)	29.40	(275.00)
30/06/2016	776/004	Billabong International Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: BBG)	1.21	97.79
30/06/2016	776/005	Cimic Group Limited - Ordinary Fully Paid (Ex Leighton Holdings Limited) (Market Value Date: 30/06/2016, Code: CIM)	35.75	1,400.00
30/06/2016	776/006	Bhp Billiton Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: BHP)	18.65	(840.00)
30/06/2016	776/007	Woolworths Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: WOW)	20.89	(1,214.00)
30/06/2016	776/008	Origin Energy Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: ORG)	5.75	(1,866.00)
30/06/2016	776/009	Tpg Telecom Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: TPM)	11.90	540.05
30/06/2016	776/011	South32 Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: S32)	1.54	(25.00)
30/06/2016	782/001	Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited (Market Value Date: 30/06/2016, Code: SYD)	6.94	235.20
		<b>Total Amount</b>		<b>(3,384.36)</b>

**Calculation of permanent difference on revaluation**

30/06/2016	776/001	Macquarie Group Limited - No CGT asset		
30/06/2016	776/001	- Market Value	7,854.60	
30/06/2016	776/001	- Less Carrying Value	9,279.60	
30/06/2016	776/001	- Permanent Difference		(1,425.00)
30/06/2016	776/002	Invigor Group Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/002	- Market Value	5.20	
30/06/2016	776/002	- Less Carrying Value	17.60	
30/06/2016	776/002	- Permanent Difference		(12.40)
30/06/2016	776/003	Westpac Banking Corporation - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/003	- Market Value	2,940.00	
30/06/2016	776/003	- Less Carrying Value	3,215.00	
30/06/2016	776/003	- Permanent Difference		(275.00)
30/06/2016	776/004	Billabong International Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/004	- Market Value	186.34	
30/06/2016	776/004	- Less Carrying Value	88.55	
30/06/2016	776/004	- Permanent Difference		97.79
30/06/2016	776/005	Cimic Group Limited - Ordinary Fully Paid (Ex Leighton Holdings Limited) - No CGT asset		
30/06/2016	776/005	- Market Value	3,575.00	

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30/06/2016	776/005	- Less Carrying Value	2,175.00	
30/06/2016	776/005	- Permanent Difference		1,400.00
30/06/2016	776/006	Bhp Billiton Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/006	- Market Value	1,865.00	
30/06/2016	776/006	- Less Carrying Value	2,705.00	
30/06/2016	776/006	- Permanent Difference		(840.00)
30/06/2016	776/007	Woolworths Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/007	- Market Value	4,178.00	
30/06/2016	776/007	- Less Carrying Value	5,392.00	
30/06/2016	776/007	- Permanent Difference		(1,214.00)
30/06/2016	776/008	Origin Energy Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/008	- Market Value	1,725.00	
30/06/2016	776/008	- Less Carrying Value	3,591.00	
30/06/2016	776/008	- Permanent Difference		(1,866.00)
30/06/2016	776/009	Tpg Telecom Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/009	- Market Value	2,380.00	
30/06/2016	776/009	- Less Carrying Value	1,839.95	
30/06/2016	776/009	- Permanent Difference		540.05
30/06/2016	776/011	South32 Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/011	- Market Value	154.00	
30/06/2016	776/011	- Less Carrying Value	179.00	
30/06/2016	776/011	- Permanent Difference		(25.00)
30/06/2016	782/001	Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited - No CGT asset		
30/06/2016	782/001	- Market Value	832.80	
30/06/2016	782/001	- Less Carrying Value	597.60	
30/06/2016	782/001	- Permanent Difference		235.20
		<b>Total Amount</b>		<b>(3,384.36)</b>

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2016	238/001	Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited		0.06
		<b>Total Amount</b>		<b>0.06</b>

**Calculation of permanent differences**

30/06/2016	330	Invigor Group Limited - Ordinary Fully Paid (776/002) - Non Tax Revn		(12.40)
30/06/2016	330	Westpac Banking Corporation - Ordinary Fully Paid (776/003) - Non Tax Revn		(275.00)
30/06/2016	330	Billabong International Limited - Ordinary Fully Paid (776/004) - Non Tax Revn		97.79
30/06/2016	330	Cimic Group Limited - Ordinary Fully Paid (Ex Leighton Holdings Limited) (776/005) - Non Tax		1,400.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Revn		
30/06/2016	330	Bhp Billiton Limited - Ordinary Fully Paid (776/006) - Non Tax Revn		(840.00)
30/06/2016	330	Woolworths Limited - Ordinary Fully Paid (776/007) - Non Tax Revn		(1,214.00)
30/06/2016	330	Origin Energy Limited - Ordinary Fully Paid (776/008) - Non Tax Revn		(1,866.00)
30/06/2016	330	Tpg Telecom Limited - Ordinary Fully Paid (776/009) - Non Tax Revn		540.05
30/06/2016	330	South32 Limited - Ordinary Fully Paid (776/011) - Non Tax Revn		(25.00)
30/06/2016	330	Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited (782/001) - Non Tax Revn		235.20
30/06/2016	330	Macquarie Group Limited (776/001) - Non Tax Revn		(1,425.00)
30/06/2016	485	Imputed credits		(408.25)
30/06/2016		Current Year Capital Losses Carried Forward		(138.00)
		<b>Total Amount</b>		<b>(3,930.61)</b>

**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%**

**Calculation of Net Capital Gains**

Losses

14/09/2015	235/015	linet Limited - Ordinary Fully Paid (Other method)	(138.23)	(138.23)
		<b>Total Amount - Losses</b>		<b>(138.00)</b>

Other Items

30/06/2016		Current year capital losses carried forward		138.00
		<b>Total Amount - Other Items</b>		<b>138.00</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(8,899.68)
Less Permanent Differences	(3,930.61)
Less Timing Differences	0.06

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Taxable income for period</b>		<b>(4,968.00)</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>(149.25)</b>
<b>The fund has incurred a taxable loss therefore no income tax is payable</b>				
<b>Income Tax Expense of \$408.25 consists wholly of refundable imputed and TFN credits</b>				
<b>Profit/(Loss) and Tax Allocations to Members</b>				
The first amount column shows the actual value of the transaction				
and the second amount column shows the weighted value of the transaction				
<u>Members Weighted Amounts</u>				
30/06/2016	501	Graham, Andrew Charles - Preserved		87,102.61
30/06/2016	502	Graham, Debra Caron - Preserved		16,026.88
		<b>Total Amount</b>		<b>103,129.49</b>
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2016		Imputed credits treated as a permanent difference		408.25
30/06/2016		Profit/(Loss) for period before allocations		(8,899.68)
30/06/2016		Imputed Credits		408.25
30/06/2016		Writeback of imputed credits treated as a permanent difference		(408.25)
30/06/2016		Life insurance		6,203.48
		<b>Total Amount</b>		<b>(2,287.95)</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
		<b>Total Amount</b>		<b>0.00</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>(8,899.68)</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>(8,899.68)</b>
		<b>Total member opening balance</b>		<b>106,841.41</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>(8.33)</b>

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<b>Graham, Andrew Charles</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Preserved	89,789.35	89,789.35
01/07/2015	501/001	Opening Balance - Preserved/Taxable	(4,804.38)	(4,804.38)
01/07/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	1,061.33	1,061.33
24/11/2015	501/130	Life Insurance Premiums - Preserved/Taxable	(4,490.17)	(2,686.74)
01/07/2015	501/130	Life Insurance Premiums - Preserved/Taxable	3,743.05	3,743.05
<b>Total Amount - Preserved (Weighted)</b>				<b>87,102.61</b>
<u>Member Allocations</u>				
30/06/2016	501/031	Members share of profit/(loss) - Preserved/Taxable	(1,932.39)	
<b>Closing Balance - Preserved</b>			<b>83,366.79</b>	
<b>Graham, Debra Caron</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Preserved	17,052.06	17,052.06
01/07/2015	502/001	Opening Balance - Preserved/Taxable	3,290.05	3,290.05
01/07/2015	502/002	Opening Balance - Preserved/Tax Free	212.50	212.50
01/07/2015	502/002	Opening Balance - Preserved/Tax Free	307.39	307.39
01/07/2015	502/011	Employer Contributions - Concessional	(6.11)	(6.11)
01/07/2015	502/019	Other Contributions - Non Taxable	(212.50)	(212.50)
01/07/2015	502/021	Transfers In - Preserved/Taxable	(4,886.52)	(4,886.52)
01/07/2015	502/022	Transfers In - Preserved/Tax Free	(307.39)	(307.39)
01/07/2015	502/031	Share of Profit/(Loss) - Preserved/Taxable	148.04	148.04
24/11/2015	502/130	Life Insurance Premiums - Preserved/Taxable	(1,713.31)	(1,025.18)
01/07/2015	502/130	Life Insurance Premiums - Preserved/Taxable	1,454.54	1,454.54
<b>Total Amount - Preserved (Weighted)</b>				<b>16,026.88</b>
<u>Member Allocations</u>				
30/06/2016	502/031	Members share of profit/(loss) - Preserved/Taxable	(355.56)	
<b>Closing Balance - Preserved</b>			<b>14,983.19</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2016		Gross Interest		7.00
30/06/2016		Dividends		1,712.00
30/06/2016		Trust Distributions		31.00
30/06/2016		Other Income		279.00

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<b>Total Amount</b>				<b>2,029.00</b>

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**MCS Reconciliation**