

**THE NETSCHER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2009**  
Created by BRAD on Tuesday 8 September, 2009 @ 12:02:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2009	776/001	Julia Ross Recruitment (RHD) (Market Value Date: 30/06/2009, Code: JRR)	0.16	(2,175.00)
30/06/2009	776/003	Woodside Petroleum (Market Value Date: 30/06/2009, Code: WPL)	43.21	(17,367.35)
30/06/2009	776/004	Bhp Billiton (Market Value Date: 30/06/2009, Code: BHP)	34.72	(4,463.06)
30/06/2009	776/005	Australia & Nz Bank (Market Value Date: 30/06/2009, Code: ANZ)	16.49	(3,474.69)
30/06/2009	776/007	Bluescope Steel (Market Value Date: 30/06/2009, Code: BSL)	2.53	(3,761.87)
30/06/2009	776/008	Foster's Brewing (Market Value Date: 30/06/2009, Code: FBG)	5.15	80.00
30/06/2009	776/010	Jb Hi-Fi (Market Value Date: 30/06/2009, Code: JBH)	15.40	5,584.93
30/06/2009	776/011	Wesfarmers Limited (Market Value Date: 30/06/2009, Code: WES)	22.65	(1,348.30)
30/06/2009	776/013	Bbi Eps (Market Value Date: 30/06/2009, Code: BEPPA)	0.10	(1,098.86)
30/06/2009	776/015	Babcock & Brown Infrastructure Group (Market Value Date: 30/06/2009, Code: BBI)	0.07	(538.29)
30/06/2009	776/016	Babcock & Brown Power (Market Value Date: 30/06/2009, Code: BBP)	0.08	(436.13)
30/06/2009	776/017	Babcock - Wind Partners Group (Market Value Date: 30/06/2009, Code: BBW)	1.15	(150.48)
30/06/2009	776/018	Apa Group - Australian Pipeline Trust (Market Value Date: 30/06/2009, Code: APA)	2.75	49.28
		<b>Total Amount</b>		<b>(29,099.82)</b>

**Calculation of permanent difference on revaluation**

30/06/2009	776/001	Julia Ross Recruitment (RHD) - No CGT asset		
30/06/2009	776/001	- Market Value	800.00	
30/06/2009	776/001	- Less Carrying Value	2,975.00	
30/06/2009	776/001	- Permanent Difference		(2,175.00)
30/06/2009	776/002	Atlinta Gas - No CGT asset		
30/06/2009	776/002	- Market Value	0.00	
30/06/2009	776/002	- Less Carrying Value	0.00	
30/06/2009	776/003	Woodside Petroleum - No CGT asset		
30/06/2009	776/003	- Market Value	30,895.15	
30/06/2009	776/003	- Less Carrying Value	48,262.50	
30/06/2009	776/003	- Permanent Difference		(17,367.35)
30/06/2009	776/004	Bhp Billiton - No CGT asset		
30/06/2009	776/004	- Market Value	17,255.84	
30/06/2009	776/004	- Less Carrying Value	21,718.90	
30/06/2009	776/004	- Permanent Difference		(4,463.06)
30/06/2009	776/005	Australia & Nz Bank - No CGT asset		
30/06/2009	776/005	- Market Value	25,773.87	
30/06/2009	776/005	- Less Carrying Value	29,248.56	
30/06/2009	776/005	- Permanent Difference		(3,474.69)
30/06/2009	776/007	Bluescope Steel - No CGT asset		
30/06/2009	776/007	- Market Value	1,080.31	

**THE NETSCHER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2009**  
Created by BRAD on Tuesday 8 September, 2009 @ 12:02:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2009	776/007	- Less Carrying Value	4,842.18	
30/06/2009	776/007	- Permanent Difference		(3,761.87)
30/06/2009	776/008	Foster's Brewing - No CGT asset		
30/06/2009	776/008	- Market Value	5,150.00	
30/06/2009	776/008	- Less Carrying Value	5,070.00	
30/06/2009	776/008	- Permanent Difference		80.00
30/06/2009	776/010	Jb Hi-Fi - No CGT asset		
30/06/2009	776/010	- Market Value	20,020.00	
30/06/2009	776/010	- Less Carrying Value	14,435.07	
30/06/2009	776/010	- Permanent Difference		5,584.93
30/06/2009	776/011	Wesfarmers Limited - No CGT asset		
30/06/2009	776/011	- Market Value	5,028.30	
30/06/2009	776/011	- Less Carrying Value	6,376.60	
30/06/2009	776/011	- Permanent Difference		(1,348.30)
30/06/2009	776/013	Bbi Eps - No CGT asset		
30/06/2009	776/013	- Market Value	192.82	
30/06/2009	776/013	- Less Carrying Value	1,291.68	
30/06/2009	776/013	- Permanent Difference		(1,098.86)
30/06/2009	776/015	Babcock & Brown Infrastructure Group - No CGT asset		
30/06/2009	776/015	- Market Value	60.79	
30/06/2009	776/015	- Less Carrying Value	599.08	
30/06/2009	776/015	- Permanent Difference		(538.29)
30/06/2009	776/016	Babcock & Brown Power - No CGT asset		
30/06/2009	776/016	- Market Value	64.99	
30/06/2009	776/016	- Less Carrying Value	501.12	
30/06/2009	776/016	- Permanent Difference		(436.13)
30/06/2009	776/017	Babcock - Wind Partners Group - No CGT asset		
30/06/2009	776/017	- Market Value	349.60	
30/06/2009	776/017	- Less Carrying Value	500.08	
30/06/2009	776/017	- Permanent Difference		(150.48)
30/06/2009	776/018	Apa Group - Australian Pipeline Trust - No CGT asset		
30/06/2009	776/018	- Market Value	968.00	
30/06/2009	776/018	- Less Carrying Value	918.72	
30/06/2009	776/018	- Permanent Difference		49.28
		<b>Total Amount</b>		<b>(29,099.82)</b>

**GST Amounts**

**Calculation of tax entries**

**Calculation of permanent differences**

30/06/2009	330	Babcock - Wind Partners Group (776/017) - Non Tax Revn		(150.48)
30/06/2009	330	Babcock & Brown Power (776/016) - Non Tax Revn		(436.13)
30/06/2009	330	Foster's Brewing (776/008) - Non Tax Revn		80.00
30/06/2009	330	Bluescope Steel (776/007) - Non Tax Revn		(3,761.87)
30/06/2009	330	Australia & Nz Bank (776/005) - Non Tax Revn		(3,474.69)
30/06/2009	330	Bhp Billiton (776/004) - Non Tax Revn		(4,463.06)
30/06/2009	330	Babcock & Brown Infrastructure Group (776/015) -		(538.29)

**THE NETSCHER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2009**  
Created by BRAD on Tuesday 8 September, 2009 @ 12:02:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Non Tax Revn		
30/06/2009	330	Bbi Eps (776/013) - Non Tax Revn		(1,098.86)
30/06/2009	330	Apa Group - Australian Pipeline Trust (776/018) - Non Tax Revn		49.28
30/06/2009	330	Wesfarmers Limited (776/011) - Non Tax Revn		(1,348.30)
30/06/2009	330	Jb Hi-Fi (776/010) - Non Tax Revn		5,584.93
30/06/2009	330	Woodside Petroleum (776/003) - Non Tax Revn		(17,367.35)
30/06/2009	330	Julia Ross Recruitment (RHD) (776/001) - Non Tax Revn		(2,175.00)
30/06/2009		Capital Losses Recouped		578.00
		<b>Total Amount</b>		<b>(28,521.82)</b>

**Calculation of Net Capital Gains**

Discounted Gains

02/07/2008	235/010	Jb Hi-Fi (Discounted method)	385.38	385.38
02/07/2008	236/010	Jb Hi-Fi (Discounted method)	192.69	192.69
		<b>Total Amount - Discounted Gains</b>		<b>578.00</b>

Other Items

30/06/2009		Capital Losses Recouped		(578.00)
		<b>Total Amount - Other Items</b>		<b>(578.00)</b>

**Total Net Capital Gain**

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(12,707.89)
Less Permanent Differences	(28,521.82)
<b>Taxable income for period</b>	<b>15,814.00</b>
Income Tax Expense (Profit less Permanent Differences @ taxrate)	2,372.10
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>2,372.10</b>
Total Income Tax Payable	2,372.10
Less Total Imputed Credits Used	2,071.94
Less Total Instalments paid	4,617.00
<b>Income Tax Payable</b>	<b>(4,316.84)</b>
Add Supervisory levy	150.00
<b>Total Amount Due or Refundable</b>	<b>(4,166.84)</b>

**THE NETSCHER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2009**  
Created by BRAD on Tuesday 8 September, 2009 @ 12:02:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<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>				
30/06/2009	501	Guy Netscher - Preserved		102,304.08
30/06/2009	502	Netscher, Simone - Preserved		58,010.30
<b>Total Amount</b>				<b>160,314.38</b>
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2009		Profit/(Loss) for period before allocations		(12,707.89)
30/06/2009		Contributions		(8,270.00)
<b>Total Amount</b>				<b>(20,977.89)</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2009		Income Tax Expense for period before allocations		2,372.10
30/06/2009		Contributions tax		(1,240.50)
<b>Total Amount</b>				<b>1,131.60</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surcharge)</b>				<b>(12,707.89)</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>(12,707.89)</b>
<b>Total member opening balance</b>				<b>154,761.32</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>(8.21)</b>
<b>Guy Netscher Preserved</b>				
<u>Members Balance</u>				
01/07/2008		Opening balance - Preserved	96,751.02	96,751.02
01/07/2008	501/001	Opening Balance - Preserved/Taxable	31,082.90	31,082.90
01/07/2008	501/016	Member/Personal Contributions - Preserved	6,000.00	6,000.00
13/05/2009	501/016	Member/Personal Contributions - Preserved	2,000.00	263.01
01/07/2008	501/016	Member/Personal Contributions - Preserved	270.00	270.00
01/07/2008	501/016	Member/Personal Contributions - Preserved	(33,708.90)	(33,708.90)
01/07/2008	501/031	Share of Profit/(Loss) - Preserved/Taxable	(2,859.26)	(2,859.26)

**THE NETSCHER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2009**  
Created by BRAD on Tuesday 8 September, 2009 @ 12:02:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
13/05/2009	501/051	Contributions Tax - Preserved	(300.00)	(39.45)
01/07/2008	501/051	Contributions Tax - Preserved	(900.00)	(900.00)
01/07/2008	501/051	Contributions Tax - Preserved	(40.50)	(40.50)
01/07/2008	501/051	Contributions Tax - Preserved	5,056.34	5,056.34
01/07/2008	501/053	Income Tax - Preserved/Taxable	428.92	428.92
<b>Total Amount - Preserved (Weighted)</b>				<b>102,304.08</b>

Member Allocations

30/06/2009	501/031	Members share of profit/(loss) - Preserved/Taxable	(13,386.97)	
30/06/2009	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(722.13)	
<b>Closing Balance - Preserved</b>			<b>89,671.42</b>	

**Netscher, Simone**  
**Preserved**

Members Balance

01/07/2008		Opening balance - Preserved	58,010.30	58,010.30
01/07/2008	502/001	Opening Balance - Preserved/Taxable	1,593.50	1,593.50
01/07/2008	502/031	Share of Profit/(Loss) - Preserved/Taxable	(1,874.74)	(1,874.74)
01/07/2008	502/053	Income Tax - Preserved/Taxable	281.24	281.24
<b>Total Amount - Preserved (Weighted)</b>				<b>58,010.30</b>

Member Allocations

30/06/2009	502/031	Members share of profit/(loss) - Preserved/Taxable	(7,590.92)	
30/06/2009	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(409.47)	
<b>Closing Balance - Preserved</b>			<b>50,009.91</b>	

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2009		Gross Interest		1,303.00
30/06/2009		Dividends		7,154.00
30/06/2009		Member Contributions		8,270.00
<b>Total Amount</b>				<b>16,727.00</b>

**MCS Reconciliation**  
**Guy Netscher**

Personal Contributed amount

01/07/2008	501/016	Member/Personal Contributions - Preserved		6,000.00
13/05/2009	501/016	Member/Personal Contributions - Preserved		2,000.00
01/07/2008	501/016	Member/Personal Contributions - Preserved		270.00

**THE NETSCHER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2009**  
 Created by BRAD on Tuesday 8 September, 2009 @ 12:02:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>8,270.00</b>
All Contributions received for the current year				8,270.00
Closing Account Balance				89,671.42