

THE BJ & PA CLARKE SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2009
Created by BRAD on Friday 28 August, 2009 @ 09:19:41

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2009	776/001	Wesfarmers Limited (Market Value Date: 30/06/2009, Code: WES)	22.65	17,426.65
30/06/2009	776/002	Commonwealth Bank (Market Value Date: 30/06/2009, Code: CBA)	39.00	9,921.42
30/06/2009	776/003	Westpac Banking Corp (Market Value Date: 30/06/2009, Code: WBC)	20.25	3,007.15
30/06/2009	776/004	Telstra Corporation (Market Value Date: 30/06/2009, Code: TLS)	3.39	(106.93)
30/06/2009	776/005	Asx (Market Value Date: 30/06/2009, Code: ASX)	36.99	6,336.60
30/06/2009	776/006	Bhp Billiton (Market Value Date: 30/06/2009, Code: BHP)	34.72	3,692.35
30/06/2009	776/007	Qbe Insurance Group (Market Value Date: 30/06/2009, Code: QBE)	19.90	551.02
30/06/2009	776/008	Gryphon Minerals (Market Value Date: 30/06/2009, Code: GRY)	0.28	290.00
30/06/2009	776/009	Westfield Group (Market Value Date: 30/06/2009, Code: WDC)	11.38	1,738.78
		Total Amount		42,857.04

Calculation of permanent difference on revaluation

30/06/2009	776/001	Wesfarmers Limited - No CGT asset		
30/06/2009	776/001	- Market Value	72,683.85	
30/06/2009	776/001	- Less Carrying Value	55,257.20	
30/06/2009	776/001	- Permanent Difference		17,426.65
30/06/2009	776/002	Commonwealth Bank - No CGT asset		
30/06/2009	776/002	- Market Value	30,615.00	
30/06/2009	776/002	- Less Carrying Value	20,693.58	
30/06/2009	776/002	- Permanent Difference		9,921.42
30/06/2009	776/003	Westpac Banking Corp - No CGT asset		
30/06/2009	776/003	- Market Value	13,162.50	
30/06/2009	776/003	- Less Carrying Value	10,155.35	
30/06/2009	776/003	- Permanent Difference		3,007.15
30/06/2009	776/004	Telstra Corporation - No CGT asset		
30/06/2009	776/004	- Market Value	23,730.00	
30/06/2009	776/004	- Less Carrying Value	23,836.93	
30/06/2009	776/004	- Permanent Difference		(106.93)
30/06/2009	776/005	Asx - No CGT asset		
30/06/2009	776/005	- Market Value	22,194.00	
30/06/2009	776/005	- Less Carrying Value	15,857.40	
30/06/2009	776/005	- Permanent Difference		6,336.60
30/06/2009	776/006	Bhp Billiton - No CGT asset		
30/06/2009	776/006	- Market Value	34,720.00	
30/06/2009	776/006	- Less Carrying Value	31,027.65	
30/06/2009	776/006	- Permanent Difference		3,692.35
30/06/2009	776/007	Qbe Insurance Group - No CGT asset		
30/06/2009	776/007	- Market Value	25,870.00	
30/06/2009	776/007	- Less Carrying Value	25,318.98	
30/06/2009	776/007	- Permanent Difference		551.02
30/06/2009	776/008	Gryphon Minerals - No CGT asset		

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30/06/2009	776/008	- Market Value	5,600.00	
30/06/2009	776/008	- Less Carrying Value	5,310.00	
30/06/2009	776/008	- Permanent Difference		290.00
30/06/2009	776/009	Westfield Group - No CGT asset		
30/06/2009	776/009	- Market Value	22,760.00	
30/06/2009	776/009	- Less Carrying Value	21,021.22	
30/06/2009	776/009	- Permanent Difference		1,738.78
Total Amount				42,857.04

Calculation of tax entries

Calculation of permanent differences

30/06/2009	247	Wesfarmers Limited (776/001) - Non Tax Revn		17,426.65
30/06/2009	247	Commonwealth Bank (776/002) - Non Tax Revn		9,921.42
30/06/2009	247	Westpac Banking Corp (776/003) - Non Tax Revn		3,007.15
30/06/2009	247	Telstra Corporation (776/004) - Non Tax Revn		(106.93)
30/06/2009	247	Asx (776/005) - Non Tax Revn		6,336.60
30/06/2009	247	Qbe Insurance Group (776/007) - Non Tax Revn		551.02
30/06/2009	247	Gryphon Minerals (776/008) - Non Tax Revn		290.00
30/06/2009	247	Bhp Billiton (776/006) - Non Tax Revn		3,692.35
30/06/2009	247	Westfield Group (776/009) - Non Tax Revn		1,738.78
08/06/2009	261/001	Clarke, Bernard John		15,000.00
30/06/2009	261/001	Clarke, Bernard John		(7,500.00)
30/06/2009	261/002	Clarke, Pamela Anne		7,500.00
30/06/2009	263/001	Clarke, Bernard John		66.45
11/12/2008	263/002	Clarke, Pamela Anne		1,500.00
30/06/2009	304	ATO Supervisory Levy (Perm Diff Percent: 100.00%)		(150.00)
30/06/2009	315	Bank Charges (Perm Diff Percent: 100.00%)		0.08
30/06/2009		Exempt Pension Income		16,769.00
Total Amount				76,042.57

Calculation of Exempt Pension Income

Clarke, Bernard John

30/06/2009	250/001	Cash at Bank - Cwth Cheque	50.188	1.07
30/06/2009	250/002	Cash at Bank - Cwth Saver	50.188	7,097.73
30/06/2009	239/001	Wesfarmers Limited	50.188	358.49
30/06/2009	239/002	Commonwealth Bank	50.188	324.07
30/06/2009	239/004	Telstra Corporation	50.188	351.32
30/06/2009	239/007	Qbe Insurance Group	50.188	283.35
Member Total Amount				8,416.03

Clarke, Pamela Anne

30/06/2009	250/001	Cash at Bank - Cwth Cheque	49.812	1.07
30/06/2009	250/002	Cash at Bank - Cwth Saver	49.812	7,044.56
30/06/2009	239/001	Wesfarmers Limited	49.812	355.80
30/06/2009	239/002	Commonwealth Bank	49.812	321.64

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30/06/2009	239/004	Telstra Corporation	49.812	348.68
30/06/2009	239/007	Qbe Insurance Group	49.812	281.22
Member Total Amount				8,352.97
Total Amount				16,769.00

Pension Member Non Deductible Expenses

30/06/2009	304	ATO Supervisory Levy (Perm Diff Percent: 100.00%)		(150.00)
30/06/2009	315	Bank Charges (Perm Diff Percent: 100.00%)		0.08
Total Amount				(150.00)

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	75,623.77
Less Permanent Differences	76,042.57
Taxable income for period	(419.00)
Add Supervisory levy	150.00
Total Amount Due or Refundable	150.00

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

The fund has included an amount of \$0.00 tax losses in the Deferred Tax

Income Tax Expense of \$662.57 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

30/06/2009	501	Clarke, Bernard John - Unres Non Pres	155,743.54
30/06/2009	502	Clarke, Pamela Anne - Unres Non Pres	154,505.18
Total Amount			310,248.72

Profit/(Loss) Available for Allocation to Members

30/06/2009	Profit/(Loss) for period before allocations	75,623.77
30/06/2009	Contributions	(16,566.45)
Total Amount		59,057.32

Income Tax Expense Available for Allocation to Members

30/06/2009	Writeback of PDIT/FIBT	(456.91)
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2009		Prior period tax allocations		(456.91)
		Total Amount		(456.91)

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	75,623.77
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	75,623.77
Total member opening balance	308,518.58
Fund Rate (Profit after exclusion/Total member opening balance)	24.51

Clarke, Bernard John
Unrestricted Non Preserved

Members Balance

01/07/2008		Opening balance - Unres Non Pres	154,839.43	154,839.43
01/07/2008	501/001	Opening Balance - Preserved/Taxable	4,555.39	4,555.39
01/07/2008	501/001	Opening Balance - Preserved/Taxable	(4,555.39)	(4,555.39)
01/07/2008	501/002	Opening Balance - Preserved/Tax Free	284.04	284.04
01/07/2008	501/002	Opening Balance - Preserved/Tax Free	150,000.00	150,000.00
01/07/2008	501/002	Opening Balance - Preserved/Tax Free	(150,284.04)	(150,284.04)
01/07/2008	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	4,555.39	4,555.39
01/07/2008	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	150,284.04	150,284.04
01/07/2008	501/015	Member/Personal Contributions - Non Preserved	(150,000.00)	(150,000.00)
01/07/2008	501/015	Member/Personal Contributions - Non Preserved	150,000.00	150,000.00
01/07/2008	501/016	Member/Personal Contributions - Preserved	(150,000.00)	(150,000.00)
01/07/2008	501/016	Member/Personal Contributions - Preserved	150,000.00	150,000.00
01/07/2008	501/016	Member/Personal Contributions - Preserved	(150,000.00)	(150,000.00)
30/06/2009	501/016	Member/Personal Contributions - Preserved	(7,500.00)	
08/06/2009	501/016	Member/Personal Contributions - Preserved	15,000.00	904.11
30/06/2009	501/019	Other Contributions - Non Taxable	66.45	
01/07/2008	501/021	Transfers In - Preserved/Taxable	(837.95)	(837.95)
01/07/2008	501/022	Transfers In - Preserved/Tax Free	(284.04)	(284.04)
01/07/2008	501/031	Share of Profit/(Loss) - Preserved/Taxable	(4,373.48)	(4,373.48)
01/07/2008	501/063	Income Tax - Unres Non Pres/Taxable	656.04	656.04
30/06/2009	501/081	Benefits Paid - Preserved/Taxable	(271.64)	
30/06/2009	501/082	Benefits Paid - Preserved/Tax Free	(8,961.44)	
		Total Amount - Unres Non Pres (Weighted)		155,743.54

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30/06/2009	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	29,646.52	
30/06/2009	501/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	229.37	
Closing Balance - Unrestricted Non Pres			183,048.69	

Clarke, Pamela Anne
Unrestricted Non Preserved

Members Balance

01/07/2008		Opening balance - Unres Non Pres	153,679.15	153,679.15
01/07/2008	502/001	Opening Balance - Preserved/Taxable	3,679.15	3,679.15
01/07/2008	502/001	Opening Balance - Preserved/Taxable	(3,679.15)	(3,679.15)
01/07/2008	502/002	Opening Balance - Preserved/Tax Free	150,000.00	150,000.00
01/07/2008	502/002	Opening Balance - Preserved/Tax Free	(150,000.00)	(150,000.00)
01/07/2008	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	3,679.15	3,679.15
01/07/2008	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	150,000.00	150,000.00
01/07/2008	502/015	Member/Personal Contributions - Non Preserved	(150,000.00)	(150,000.00)
01/07/2008	502/015	Member/Personal Contributions - Non Preserved	150,000.00	150,000.00
01/07/2008	502/016	Member/Personal Contributions - Preserved	(150,000.00)	(150,000.00)
01/07/2008	502/016	Member/Personal Contributions - Preserved	150,000.00	150,000.00
01/07/2008	502/016	Member/Personal Contributions - Preserved	(150,000.00)	(150,000.00)
30/06/2009	502/016	Member/Personal Contributions - Preserved	7,500.00	
11/12/2008	502/019	Other Contributions - Non Taxable	1,500.00	826.03
01/07/2008	502/031	Share of Profit/(Loss) - Preserved/Taxable	(4,328.42)	(4,328.42)
01/07/2008	502/063	Income Tax - Unres Non Pres/Taxable	649.27	649.27
30/06/2009	502/081	Benefits Paid - Preserved/Taxable	(179.55)	
30/06/2009	502/082	Benefits Paid - Preserved/Tax Free	(7,320.45)	
Total Amount - Unres Non Pres (Weighted)				154,505.18

30/06/2009	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	29,410.80	
30/06/2009	502/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	227.54	
Closing Balance - Unrestricted Non Pres			184,817.49	

BAS Instalment Income Reconciliation (Label T1)

30/06/2009		Gross Interest		14,144.00
30/06/2009		Dividends		2,625.00
Total Amount				16,769.00

MCS Reconciliation
Clarke, Bernard John

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<u>Personal Contributed amount</u>				
01/07/2008	501/015	Member/Personal Contributions - Non Preserved		150,000.00
01/07/2008	501/016	Member/Personal Contributions - Preserved		(150,000.00)
08/06/2009	501/016	Member/Personal Contributions - Preserved		15,000.00
30/06/2009	501/016	Member/Personal Contributions - Preserved		(7,500.00)
Total Amount				7,500.00
<u>Other Contributions</u>				
01/07/2008	501/015	Member/Personal Contributions - Non Preserved		(150,000.00)
01/07/2008	501/016	Member/Personal Contributions - Preserved		150,000.00
30/06/2009	501/019	Other Contributions - Non Taxable		66.45
Total Amount				66.45
All Contributions received for the current year				7,566.45
Closing Account Balance				183,048.69
Clarke, Pamela Anne				
<u>Personal Contributed amount</u>				
01/07/2008	502/015	Member/Personal Contributions - Non Preserved		150,000.00
01/07/2008	502/016	Member/Personal Contributions - Preserved		(150,000.00)
30/06/2009	502/016	Member/Personal Contributions - Preserved		7,500.00
Total Amount				7,500.00
<u>Other Contributions</u>				
01/07/2008	502/015	Member/Personal Contributions - Non Preserved		(150,000.00)
01/07/2008	502/016	Member/Personal Contributions - Preserved		150,000.00
11/12/2008	502/019	Other Contributions - Non Taxable		1,500.00
Total Amount				1,500.00
All Contributions received for the current year				9,000.00
Closing Account Balance				184,817.49