

**THE CARTER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2009**  
Created by LINDSAY on Monday 28 December, 2009 @ 14:09:38

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2009	776/002	BHP Billiton (Market Value Date: 30/06/2009, Code: BHP)	34.72	(2,379.70)
30/06/2009	776/005	Brambles Industries (Market Value Date: 30/06/2009, Code: BIL)	5.96	(2,471.70)
30/06/2009	776/009	Henderson Group (Market Value Date: 30/06/2009, Code: HHG)	1.93	(370.44)
30/06/2009	776/010	Invocare Limited (Market Value Date: 30/06/2009, Code: IVC)	5.80	(285.16)
30/06/2009	776/011	Babcock & Brown (Market Value Date: 30/06/2009, Code: BNB)		2,989.62
30/06/2009	776/012	Woodside Petroleum (Market Value Date: 30/06/2009, Code: WPL)	43.21	(4,921.67)
30/06/2009	776/013	Commonwealth Bank (Market Value Date: 30/06/2009, Code: CBA)	39.00	399.52
30/06/2009	776/014	ASX Limited (Market Value Date: 30/06/2009, Code: ASX)	36.99	726.70
30/06/2009	776/015	Westpac Bank (Market Value Date: 30/06/2009, Code: WBC)	20.25	2,790.06
30/06/2009	776/016	Toll Holdings Ltd (Market Value Date: 30/06/2009, Code: TOL)	6.25	(560.00)
30/06/2009	776/017	Fairfax Media (Market Value Date: 30/06/2009, Code: FXJ)	1.22	(2,314.60)
30/06/2009	782/002	The GPT Group (Market Value Date: 30/06/2009, Code: GPT)	0.49	(2,824.50)
		<b>Total Amount</b>		<b>(9,221.87)</b>

**Calculation of permanent difference on revaluation**

30/06/2009	776/002	BHP Billiton - No CGT asset		
30/06/2009	776/002	- Market Value	9,200.80	
30/06/2009	776/002	- Less Carrying Value	11,580.50	
30/06/2009	776/002	- Permanent Difference		(2,379.70)
30/06/2009	776/004	Onesteel - No CGT asset		
30/06/2009	776/004	- Market Value	0.00	
30/06/2009	776/004	- Less Carrying Value	0.00	
30/06/2009	776/005	Brambles Industries - No CGT asset		
30/06/2009	776/005	- Market Value	5,542.80	
30/06/2009	776/005	- Less Carrying Value	8,014.50	
30/06/2009	776/005	- Permanent Difference		(2,471.70)
30/06/2009	776/007	Pacific Brands - No CGT asset		
30/06/2009	776/007	- Market Value	0.00	
30/06/2009	776/007	- Less Carrying Value	0.00	
30/06/2009	776/009	Henderson Group - No CGT asset		
30/06/2009	776/009	- Market Value	2,647.96	
30/06/2009	776/009	- Less Carrying Value	3,018.40	
30/06/2009	776/009	- Permanent Difference		(370.44)
30/06/2009	776/010	Invocare Limited - No CGT asset		
30/06/2009	776/010	- Market Value	3,451.00	
30/06/2009	776/010	- Less Carrying Value	3,736.16	
30/06/2009	776/010	- Permanent Difference		(285.16)

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30/06/2009	776/011	Babcock & Brown - No CGT asset		
30/06/2009	776/011	- Market Value	0.00	
30/06/2009	776/011	- Less Carrying Value	(2,989.62)	
30/06/2009	776/011	- Permanent Difference		2,989.62
30/06/2009	776/012	Woodside Petroleum - No CGT asset		
30/06/2009	776/012	- Market Value	8,987.68	
30/06/2009	776/012	- Less Carrying Value	13,909.35	
30/06/2009	776/012	- Permanent Difference		(4,921.67)
30/06/2009	776/013	Commonwealth Bank - No CGT asset		
30/06/2009	776/013	- Market Value	6,201.00	
30/06/2009	776/013	- Less Carrying Value	5,801.48	
30/06/2009	776/013	- Permanent Difference		399.52
30/06/2009	776/014	ASX Limited - No CGT asset		
30/06/2009	776/014	- Market Value	4,808.70	
30/06/2009	776/014	- Less Carrying Value	4,082.00	
30/06/2009	776/014	- Permanent Difference		726.70
30/06/2009	776/015	Westpac Bank - No CGT asset		
30/06/2009	776/015	- Market Value	24,846.75	
30/06/2009	776/015	- Less Carrying Value	22,056.69	
30/06/2009	776/015	- Permanent Difference		2,790.06
30/06/2009	776/016	Toll Holdings Ltd - No CGT asset		
30/06/2009	776/016	- Market Value	5,625.00	
30/06/2009	776/016	- Less Carrying Value	6,185.00	
30/06/2009	776/016	- Permanent Difference		(560.00)
30/06/2009	776/017	Fairfax Media - No CGT asset		
30/06/2009	776/017	- Market Value	3,562.40	
30/06/2009	776/017	- Less Carrying Value	5,877.00	
30/06/2009	776/017	- Permanent Difference		(2,314.60)
30/06/2009	782/002	The GPT Group - No CGT asset		
30/06/2009	782/002	- Market Value	6,725.25	
30/06/2009	782/002	- Less Carrying Value	9,549.75	
30/06/2009	782/002	- Permanent Difference		(2,824.50)
		<b>Total Amount</b>		<b>(9,221.87)</b>

**GST Amounts**

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2009	238/002	The GPT Group		97.60
30/06/2009	238/002	The GPT Group		21.69
30/06/2009	238/002	The GPT Group		76.67
30/06/2009	238/002	The GPT Group		19.39
		<b>Total Amount</b>		<b>215.35</b>

**Calculation of permanent differences**

30/06/2009	330	BHP Billiton (776/002) - Non Tax Revn		(2,379.70)
30/06/2009	330	Brambles Industries (776/005) - Non Tax Revn		(2,471.70)
30/06/2009	330	Henderson Group (776/009) - Non Tax Revn		(370.44)
30/06/2009	330	Invocare Limited (776/010) - Non Tax Revn		(285.16)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2009	330	Babcock & Brown (776/011) - Non Tax Revn		2,989.62
30/06/2009	330	Woodside Petroleum (776/012) - Non Tax Revn		(4,921.67)
30/06/2009	330	Commonwealth Bank (776/013) - Non Tax Revn		399.52
30/06/2009	330	ASX Limited (776/014) - Non Tax Revn		726.70
30/06/2009	330	Westpac Bank (776/015) - Non Tax Revn		2,790.06
30/06/2009	330	Toll Holdings Ltd (776/016) - Non Tax Revn		(560.00)
30/06/2009	330	Fairfax Media (776/017) - Non Tax Revn		(2,314.60)
30/06/2009	330	The GPT Group (782/002) - Non Tax Revn		(2,824.50)
30/06/2009		Current Year Capital Losses Carried Forward		(4,175.00)
<b>Total Amount</b>				<b>(13,396.87)</b>

**Calculation of Net Capital Gains**

Losses

30/06/2009	235/012	Babcock & Brown (Other method)	(4,091.06)	(4,091.06)
30/06/2009	235/012	Babcock & Brown (Other method)	(32.74)	(32.74)
30/06/2009	235/012	Babcock & Brown (Other method)	(50.82)	(50.82)
<b>Total Amount - Losses</b>				<b>(4,175.00)</b>

Other Items

30/06/2009		Current year capital losses carried forward		4,175.00
<b>Total Amount - Other Items</b>				<b>4,175.00</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	33,539.01
Less Permanent Differences	(13,396.87)
Less Timing Differences	215.35
<b>Taxable income for period</b>	<b>46,721.00</b>
Income Tax Expense (Profit less Permanent Differences @ taxrate)	7,008.15
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>7,008.15</b>
Total Income Tax Payable	7,008.15
Less Total Imputed Credits Used	945.45
Less Total Instalments paid	6,881.00
<b>Income Tax Payable</b>	<b>(818.30)</b>
Add Supervisory levy	150.00
<b>Total Amount Due or Refundable</b>	<b>(668.30)</b>

**Profit/(Loss) and Tax Allocations to Members**

The first amount column shows the actual value of the transaction

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and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2009	501	Carter, Lindsay Raymond - Preserved		35,544.18
30/06/2009	502	Carter, Leonie Gaye - Preserved		56,108.79
<b>Total Amount</b>				<b>91,652.97</b>

Profit/(Loss) Available for Allocation to Members

30/06/2009		Profit/(Loss) for period before allocations		33,539.01
30/06/2009		Contributions		(42,950.00)
<b>Total Amount</b>				<b>(9,410.99)</b>

Income Tax Expense Available for Allocation to Members

30/06/2009		Income Tax Expense for period before allocations		7,008.15
30/06/2009		Contributions tax		(6,442.50)
<b>Total Amount</b>				<b>565.65</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>33,539.01</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>33,539.01</b>
<b>Total member opening balance</b>	<b>85,392.29</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>39.28</b>

**Carter, Lindsay Raymond**  
**Preserved**

Members Balance

01/07/2008		Opening balance - Preserved	31,259.24	31,259.24
01/07/2008	501/001	Opening Balance - Preserved/Taxable	31,259.24	31,259.24
01/07/2008	501/011	Employer Contributions - Concessional	(36,800.00)	(36,800.00)
11/05/2009	501/011	Employer Contributions - Concessional	36,800.00	5,041.10
01/07/2008	501/031	Share of Profit/(Loss) - Preserved/Taxable	20.41	20.41
01/07/2008	501/051	Contributions Tax - Preserved	5,520.00	5,520.00
11/05/2009	501/051	Contributions Tax - Preserved	(5,520.00)	(756.16)
01/07/2008	501/053	Income Tax - Preserved/Taxable	0.35	0.35

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount - Preserved (Weighted)</b>				<b>35,544.18</b>
<u>Member Allocations</u>				
30/06/2009	501/031	Members share of profit/(loss) - Preserved/Taxable	(3,649.70)	
30/06/2009	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(219.37)	
<b>Closing Balance - Preserved</b>			<b>58,670.17</b>	
<b>Carter, Leonie Gaye Preserved</b>				
<u>Members Balance</u>				
01/07/2008		Opening balance - Preserved	54,133.05	54,133.05
01/07/2008	502/001	Opening Balance - Preserved/Taxable	(821.85)	(821.85)
01/07/2008	502/011	Employer Contributions - Concessional	(4,416.00)	(4,416.00)
11/08/2008	502/011	Employer Contributions - Concessional	375.00	331.85
10/03/2009	502/011	Employer Contributions - Concessional	375.00	115.07
10/02/2009	502/011	Employer Contributions - Concessional	375.00	143.84
11/05/2009	502/011	Employer Contributions - Concessional	375.00	51.37
12/01/2009	502/011	Employer Contributions - Concessional	375.00	173.63
10/12/2008	502/011	Employer Contributions - Concessional	375.00	207.53
14/04/2009	502/011	Employer Contributions - Concessional	375.00	79.11
10/11/2008	502/011	Employer Contributions - Concessional	375.00	238.36
10/10/2008	502/011	Employer Contributions - Concessional	375.00	270.21
10/07/2008	502/011	Employer Contributions - Concessional	375.00	364.73
24/06/2009	502/011	Employer Contributions - Concessional	1,650.00	27.12
10/06/2009	502/011	Employer Contributions - Concessional	375.00	20.55
10/09/2008	502/011	Employer Contributions - Concessional	375.00	301.03
01/07/2008	502/031	Share of Profit/(Loss) - Preserved/Taxable	4,499.20	4,499.20
01/07/2008	502/051	Contributions Tax - Preserved	662.40	662.40
11/08/2008	502/051	Contributions Tax - Preserved	(56.25)	(49.78)
10/03/2009	502/051	Contributions Tax - Preserved	(56.25)	(17.26)
10/02/2009	502/051	Contributions Tax - Preserved	(56.25)	(21.58)
11/05/2009	502/051	Contributions Tax - Preserved	(56.25)	(7.71)
12/01/2009	502/051	Contributions Tax - Preserved	(56.25)	(26.04)
10/12/2008	502/051	Contributions Tax - Preserved	(56.25)	(31.13)
14/04/2009	502/051	Contributions Tax - Preserved	(56.25)	(11.87)
10/11/2008	502/051	Contributions Tax - Preserved	(56.25)	(35.75)
10/10/2008	502/051	Contributions Tax - Preserved	(56.25)	(40.53)
10/07/2008	502/051	Contributions Tax - Preserved	(56.25)	(54.71)
24/06/2009	502/051	Contributions Tax - Preserved	(247.50)	(4.07)
10/06/2009	502/051	Contributions Tax - Preserved	(56.25)	(3.08)
10/09/2008	502/051	Contributions Tax - Preserved	(56.25)	(45.15)
01/07/2008	502/053	Income Tax - Preserved/Taxable	76.25	76.25
<b>Total Amount - Preserved (Weighted)</b>				<b>56,108.79</b>
<u>Member Allocations</u>				
30/06/2009	502/031	Members share of profit/(loss) - Preserved/Taxable	(5,761.29)	
30/06/2009	502/053	Members share of tax on profit/(loss) -	(346.28)	

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		Preserved/Taxable		
		<b>Closing Balance - Preserved</b>	<b>53,252.98</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2009		Dividends		3,656.00
30/06/2009		Employer Contributions		42,950.00
30/06/2009		Trust Distributions		268.00
		<b>Total Amount</b>		<b>46,874.00</b>
<b>MCS Reconciliation</b>				
<b>Carter, Lindsay Raymond</b>				
<u>Employer Contributed amount</u>				
11/05/2009	501/011	Employer Contributions - Concessional		36,800.00
		<b>Total Amount</b>		<b>36,800.00</b>
		All Contributions received for the current year		36,800.00
		Closing Account Balance		58,670.17
<b>Carter, Leonie Gaye</b>				
<u>Employer Contributed amount</u>				
11/08/2008	502/011	Employer Contributions - Concessional		375.00
10/03/2009	502/011	Employer Contributions - Concessional		375.00
10/02/2009	502/011	Employer Contributions - Concessional		375.00
11/05/2009	502/011	Employer Contributions - Concessional		375.00
12/01/2009	502/011	Employer Contributions - Concessional		375.00
10/12/2008	502/011	Employer Contributions - Concessional		375.00
14/04/2009	502/011	Employer Contributions - Concessional		375.00
10/11/2008	502/011	Employer Contributions - Concessional		375.00
10/10/2008	502/011	Employer Contributions - Concessional		375.00
10/07/2008	502/011	Employer Contributions - Concessional		375.00
24/06/2009	502/011	Employer Contributions - Concessional		1,650.00
10/06/2009	502/011	Employer Contributions - Concessional		375.00
10/09/2008	502/011	Employer Contributions - Concessional		375.00
		<b>Total Amount</b>		<b>6,150.00</b>
		All Contributions received for the current year		6,150.00
		Closing Account Balance		53,252.98