

THE CARTER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2008
Created by LINDSAY on Friday 2 January, 2009 @ 10:18:31

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2008	776/002	BHP Billiton (Market Value Date: 30/06/2008, Code: BHP)	43.70	2,297.55
30/06/2008	776/003	Telstra Corp. Instalment Receipts (Market Value Date: 30/06/2008, Code: TLIWDA)	4.24	(1,665.00)
30/06/2008	776/005	Brambles Industries (Market Value Date: 30/06/2008, Code: BIL)	8.73	(3,105.00)
30/06/2008	776/007	Pacific Brands (Market Value Date: 30/06/2008, Code: PBG)	1.78	(15.83)
30/06/2008	776/009	Henderson Group (Market Value Date: 30/06/2008, Code: HHG)	2.20	(3,347.96)
30/06/2008	776/010	Invocare Limited (Market Value Date: 30/06/2008, Code: IVC)	6.34	60.87
30/06/2008	776/011	Babcock & Brown (Market Value Date: 30/06/2008, Code: BNB)	7.50	(3,806.80)
30/06/2008	776/012	Woodside Petroleum (Market Value Date: 30/06/2008, Code: WPL)	67.50	4,387.00
30/06/2008	776/013	Commonwealth Bank (Market Value Date: 30/06/2008, Code: CBA)	40.17	(451.60)
30/06/2008	776/014	ASX Limited (Market Value Date: 30/06/2008, Code: ASX)	31.40	(875.70)
30/06/2008	776/015	Westpac Bank (Market Value Date: 30/06/2008, Code: WBC)	20.00	(911.00)
30/06/2008	782/001	Diversified Utility And Energy Trusts (Market Value Date: 30/06/2007, Code: DUET)	3.85	(1,848.12)
		Total Amount		(9,281.59)

Calculation of permanent difference on revaluation

30/06/2008	776/009	Henderson Group - No CGT asset		
30/06/2008	776/009	- Market Value	3,018.40	
30/06/2008	776/009	- Less Carrying Value	6,366.36	
30/06/2008	776/009	- Permanent Difference		(3,347.96)
30/06/2008	776/013	Commonwealth Bank - No CGT asset		
30/06/2008	776/013	- Market Value	4,499.04	
30/06/2008	776/013	- Less Carrying Value	4,950.64	
30/06/2008	776/013	- Permanent Difference		(451.60)
30/06/2008	776/014	ASX Limited - No CGT asset		
30/06/2008	776/014	- Market Value	4,082.00	
30/06/2008	776/014	- Less Carrying Value	4,957.70	
30/06/2008	776/014	- Permanent Difference		(875.70)
30/06/2008	776/015	Westpac Bank - No CGT asset		
30/06/2008	776/015	- Market Value	4,500.00	
30/06/2008	776/015	- Less Carrying Value	5,411.00	
30/06/2008	776/015	- Permanent Difference		(911.00)
		Total Amount		(5,586.26)

GST Amounts
Calculation of tax entries

THE CARTER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2008
Created by LINDSAY on Friday 2 January, 2009 @ 10:18:31

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Calculation of timing differences				
30/06/2008	238/001	Diversified Utility And Energy Trusts		(45.99)
30/06/2008	238/001	Diversified Utility And Energy Trusts		(1.61)
30/06/2008	238/001	Diversified Utility And Energy Trusts		(2.30)
30/06/2008	238/001	Diversified Utility And Energy Trusts		(2.34)
30/06/2008	238/001	Diversified Utility And Energy Trusts		(2.07)
30/06/2008	238/001	Diversified Utility And Energy Trusts		(7.63)
30/06/2008	238/001	Diversified Utility And Energy Trusts		(2.11)
30/06/2008	238/001	Diversified Utility And Energy Trusts		(2.99)
30/06/2008	238/001	Diversified Utility And Energy Trusts		67.03
30/06/2008	330	BHP Billiton (776/002)		
30/06/2008	330	- Revaluation	2,297.55	
30/06/2008	330	- Timing Difference		2,297.55
30/06/2008	330	Telstra Corp. Instalment Receipts (776/003)		
30/06/2008	330	- Revaluation	(1,665.00)	
30/06/2008	330	- Timing Difference		(1,665.00)
30/06/2008	330	Brambles Industries (776/005)		
30/06/2008	330	- Revaluation	(3,105.00)	
30/06/2008	330	- Timing Difference		(3,105.00)
30/06/2008	330	Pacific Brands (776/007)		
30/06/2008	330	- Revaluation	(15.83)	
30/06/2008	330	- Timing Difference		(15.83)
30/06/2008	330	Invocare Limited (776/010)		
30/06/2008	330	- Revaluation	60.87	
30/06/2008	330	- Timing Difference		60.87
30/06/2008	330	Babcock & Brown (776/011)		
30/06/2008	330	- Revaluation	(3,806.80)	
30/06/2008	330	- Timing Difference		(3,806.80)
30/06/2008	330	Woodside Petroleum (776/012)		
30/06/2008	330	- Revaluation	4,387.00	
30/06/2008	330	- Timing Difference		4,387.00
30/06/2008	330	Diversified Utility And Energy Trusts (782/001)		
30/06/2008	330	- Revaluation	(1,848.12)	
30/06/2008	330	- Timing Difference		(1,848.12)
		Total Amount		(3,695.34)
Calculation of permanent differences				
30/06/2008	330	Henderson Group (776/009) - Non Tax Revn		(3,347.96)
30/06/2008	330	Commonwealth Bank (776/013) - Non Tax Revn		(451.60)
30/06/2008	330	ASX Limited (776/014) - Non Tax Revn		(875.70)
30/06/2008	330	Westpac Bank (776/015) - Non Tax Revn		(911.00)
30/06/2008		Capital Gains Discount		556.00
		Total Amount		(5,030.26)
Calculation of Net Capital Gains				
<u>Discounted Gains</u>				
14/04/2008	235/003	Telstra Corp. Instalment Receipts (Discounted method)	726.67	726.67
04/04/2008	235/009	Diversified Utility And Energy Trusts	435.02	435.02

THE CARTER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2008
Created by LINDSAY on Friday 2 January, 2009 @ 10:18:31

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		(Discounted method)		
04/04/2008	235/009	Diversified Utility And Energy Trusts (Discounted method)	20.39	20.39
04/04/2008	235/009	Diversified Utility And Energy Trusts (Discounted method)	28.61	28.61
04/04/2008	235/009	Diversified Utility And Energy Trusts (Discounted method)	25.64	25.64
04/04/2008	235/009	Diversified Utility And Energy Trusts (Discounted method)	0.97	0.97
14/04/2008	236/003	Telstra Corp. Instalment Receipts (Discounted method)	363.33	363.33
04/04/2008	236/009	Diversified Utility And Energy Trusts (Discounted method)	217.51	217.51
04/04/2008	236/009	Diversified Utility And Energy Trusts (Discounted method)	10.20	10.20
04/04/2008	236/009	Diversified Utility And Energy Trusts (Discounted method)	14.30	14.30
04/04/2008	236/009	Diversified Utility And Energy Trusts (Discounted method)	12.82	12.82
04/04/2008	236/009	Diversified Utility And Energy Trusts (Discounted method)	0.48	0.48
		Total Amount - Discounted Gains		1,856.00
<u>Other Gains</u>				
14/04/2008	235/007	Pacific Brands (Other method)	1.08	1.08
04/04/2008	235/009	Diversified Utility And Energy Trusts (Other method)	18.25	18.25
		Total Amount - Other Gains		19.00
<u>Losses</u>				
14/04/2008	235/003	Telstra Corp. Instalment Receipts (Other method)	(49.73)	(49.73)
14/04/2008	235/003	Telstra Corp. Instalment Receipts (Other method)	(46.44)	(46.44)
14/04/2008	235/007	Pacific Brands (Other method)	(32.22)	(32.22)
14/04/2008	235/007	Pacific Brands (Other method)	(0.74)	(0.74)
04/04/2008	235/009	Diversified Utility And Energy Trusts (Other method)	(72.55)	(72.55)
04/04/2008	235/009	Diversified Utility And Energy Trusts (Other method)	(4.68)	(4.68)
		Total Amount - Losses		(206.00)
<u>Other Items</u>				
30/06/2008		Capital Gains Discount		(556.00)
		Total Amount - Other Items		(556.00)
		Total Net Capital Gain		1,113.00

THE CARTER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2008
 Created by LINDSAY on Friday 2 January, 2009 @ 10:18:31

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		36,696.39
		Less Permanent Differences		(5,030.26)
		Less Timing Differences		(3,695.34)
		Taxable income for period		45,422.00
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		6,259.00
		Add/(Less) Deferred Tax change		554.30
		Total Income Tax Payable (Taxable Income @ taxrate)		6,813.30
		Total Income Tax Payable		6,813.30
		Less Total Imputed Credits Used		440.29
		Less Total TFN Credits		15.19
		Income Tax Payable		6,357.82
		Add Supervisory levy		150.00
		Total Amount Due or Refundable		6,507.82
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				
<u>Members Weighted Amounts</u>				
30/06/2008	501	Carter, Lindsay Raymond - Preserved		256.39
30/06/2008	502	Carter, Leonie Gaye - Preserved		56,518.89
		Total Amount		56,775.28
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2008		Profit/(Loss) for period before allocations		36,696.39
30/06/2008		Contributions		(41,216.00)
		Total Amount		(4,519.61)
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2008		Income Tax Expense for period before allocations		6,259.00
30/06/2008		Contributions tax		(6,182.40)
		Total Amount		76.60
Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharge)		36,696.39

THE CARTER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2008
Created by LINDSAY on Friday 2 January, 2009 @ 10:18:31

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		36,696.39
		Total member opening balance		54,954.90
		Fund Rate (Profit after exclusion/Total member opening balance)		66.78

Carter, Lindsay Raymond
Preserved

Members Balance

27/06/2008	501/011	Employer Contributions - Concessional	36,800.00	301.64
27/06/2008	501/051	Contributions Tax - Preserved	(5,520.00)	(45.25)
		Total Amount - Preserved (Weighted)		256.39

Member Allocations

30/06/2008	501/031	Members share of profit/(loss) - Preserved	(20.41)	
30/06/2008	501/053	Members share of tax on profit/(loss) - Preserved	(0.35)	
		Closing Balance - Preserved	31,259.24	

Carter, Leonie Gaye
Preserved

Members Balance

01/07/2007		Opening balance - Preserved	54,954.90	54,954.90
01/07/2007	502/001	Opening Balance - Preserved/Taxable	(37,096.74)	(37,096.74)
01/07/2007	502/001	Opening Balance - Preserved/Taxable	54,954.36	54,954.36
01/07/2007	502/002	Opening Balance - Preserved/Tax Free	0.54	0.54
05/10/2007	502/011	Employer Contributions - Concessional	1,104.00	811.41
09/01/2008	502/011	Employer Contributions - Concessional	1,104.00	521.84
03/04/2008	502/011	Employer Contributions - Concessional	1,104.00	265.44
11/04/2008	502/011	Employer Contributions - Concessional	1,104.00	241.31
01/07/2007	502/011	Employer Contributions - Concessional	(3,600.00)	(3,600.00)
01/07/2007	502/031	Share of Profit/(Loss) - Preserved/Taxable	(16,824.56)	(16,824.56)
05/10/2007	502/051	Contributions Tax - Preserved	(165.60)	(121.71)
09/01/2008	502/051	Contributions Tax - Preserved	(165.60)	(78.28)
03/04/2008	502/051	Contributions Tax - Preserved	(165.60)	(39.82)
11/04/2008	502/051	Contributions Tax - Preserved	(165.60)	(36.20)
01/07/2007	502/051	Contributions Tax - Preserved	540.00	540.00
01/07/2007	502/053	Income Tax - Preserved/Taxable	2,026.40	2,026.40
		Total Amount - Preserved (Weighted)		56,518.89

Member Allocations

THE CARTER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2008
Created by LINDSAY on Friday 2 January, 2009 @ 10:18:31

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2008	502/031	Members share of profit/(loss) - Preserved	(4,499.20)	
30/06/2008	502/053	Members share of tax on profit/(loss) - Preserved	(76.25)	
Closing Balance - Preserved			54,133.05	

BAS Instalment Income Reconciliation (Label T1)

30/06/2008	Capital Gains	1,113.00
30/06/2008	Dividends	3,028.00
30/06/2008	Employer Contributions	41,216.00
30/06/2008	Trust Distributions	351.00
Total Amount		45,708.00

MCS Reconciliation
Carter, Lindsay Raymond

Employer Contributed amount

27/06/2008	501/011	Employer Contributions - Concessional	36,800.00
Total Amount		36,800.00	

All Contributions received for the current year	36,800.00
Closing Account Balance	31,259.24

Carter, Leonie Gaye

Employer Contributed amount

05/10/2007	502/011	Employer Contributions - Concessional	1,104.00
09/01/2008	502/011	Employer Contributions - Concessional	1,104.00
03/04/2008	502/011	Employer Contributions - Concessional	1,104.00
11/04/2008	502/011	Employer Contributions - Concessional	1,104.00

Total Amount	4,416.00
---------------------	-----------------

All Contributions received for the current year	4,416.00
Closing Account Balance	54,133.05