

**A & G JONES SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by KELLY FU on Tuesday 9 December, 2014 @ 12:47:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2014	772/001	Lot 3 Acacia Drive, Kingscote (Market Value Date: 30/06/2012, Code: ARCACIA)	170,000.00	7,591.50
<b>Total Amount</b>				<b>7,591.50</b>
<b>Calculation of tax entries</b>				
<b>Calculation of timing differences</b>				
30/06/2014		Tax Losses Recouped		26,146.00
30/06/2014	247	Lot 3 Acacia Drive, Kingscote (772/001)		
30/06/2014	247	- Revaluation	7,591.50	
30/06/2014	247	- Timing Difference		7,591.50
30/06/2014	280/002	Building Improvements - Lot 3 Acacia Drive, Kingscote		(33,672.66)
30/06/2014	280/003	Building Improvements Lot 3 Acacia Drive, Kingscote - 2009 Year		(3,640.15)
30/06/2014	334/001	Building Improvements - Lot 3 Acacia Drive, Kingscote - Build Dpn		33,672.66
30/06/2014	334/002	Building Improvements Lot 3 Acacia Drive, Kingscote - 2009 Year - Build Dpn		3,640.15
<b>Total Amount</b>				<b>33,737.50</b>
<b>Calculation of permanent differences</b>				
30/06/2014	261/001	Jones, Anthony Graham		1,237.90
30/06/2014	261/001	Jones, Anthony Graham		279.34
30/06/2014	261/001	Jones, Anthony Graham		985.60
30/06/2014	261/001	Jones, Anthony Graham		360.00
24/04/2014	261/001	Jones, Anthony Graham		23.00
30/06/2014	261/001	Jones, Anthony Graham		(1,442.92)
30/06/2014	261/002	Jones, Genevieve Irene		1,442.92
30/06/2014		Capital Gains Discount		51,208.00
<b>Total Amount</b>				<b>54,093.84</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%**

**A & G JONES SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
 Created by KELLY FU on Tuesday 9 December, 2014 @ 12:47:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Calculation of Net Capital Gains</b>				
<u>Discounted Gains</u>				
30/06/2014	235/001	Lot 3 Acacia Drive, Kingscote (Discounted method)	102,416.22	102,416.22
30/06/2014	236/001	Lot 3 Acacia Drive, Kingscote (Discounted method)	51,208.11	51,208.11
		<b>Total Amount - Discounted Gains</b>		<b>153,624.00</b>
<u>Other Items</u>				
30/06/2014		Capital Gains Discount		(51,208.00)
		<b>Total Amount - Other Items</b>		<b>(51,208.00)</b>
		<b>Total Net Capital Gain</b>		<b>102,416.00</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	141,697.91
Less Permanent Differences	54,093.84
Less Timing Differences	33,737.50
<b>Taxable income for period</b>	<b>53,866.00</b>
Income Tax Expense (Profit less Permanent Differences @ taxrate)	13,140.52
Add/(Less) Deferred Tax change	(5,060.62)
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>8,079.90</b>
Total Income Tax Payable	8,079.90
<b>Income Tax Payable</b>	<b>8,079.90</b>
Add Supervisory levy	388.00
<b>Total Amount Due or Refundable</b>	<b>8,467.90</b>

**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

30/06/2014	501	Jones, Anthony Graham - Preserved	175,808.02
30/06/2014	502	Jones, Genevieve Irene - Preserved	105,452.47

**A & G JONES SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by KELLY FU on Tuesday 9 December, 2014 @ 12:47:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	502	Jones, Genevieve Irene - Unres Non Pres		0.95
<b>Total Amount</b>				<b>281,261.44</b>
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2014		Profit/(Loss) for period before allocations		141,697.91
30/06/2014		Contributions		(2,885.84)
30/06/2014		Life insurance		7,757.98
<b>Total Amount</b>				<b>146,570.05</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2014		Income Tax Expense for period before allocations		13,140.52
30/06/2014		Life insurance tax		1,163.68
<b>Total Amount</b>				<b>14,304.20</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surcharge)</b>				<b>141,697.91</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>141,697.91</b>
<b>Total member opening balance</b>				<b>284,734.94</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>49.76</b>
<b>Jones, Anthony Graham Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Preserved	178,404.49	178,404.49
01/07/2013	501/001	Opening Balance - Preserved/Taxable	(10,091.15)	(10,091.15)
01/07/2013	501/002	Opening Balance - Preserved/Tax Free	714.81	714.81
30/06/2014	501/016	Member/Personal Contributions - Preserved	985.60	
30/06/2014	501/016	Member/Personal Contributions - Preserved	360.00	
24/04/2014	501/016	Member/Personal Contributions - Preserved	23.00	4.22
30/06/2014	501/016	Member/Personal Contributions - Preserved	(1,442.92)	
30/06/2014	501/016	Member/Personal Contributions - Preserved	1,237.90	
30/06/2014	501/016	Member/Personal Contributions - Preserved	279.34	
01/07/2013	501/016	Member/Personal Contributions - Preserved	(714.81)	(714.81)
01/07/2013	501/031	Share of Profit/(Loss) - Preserved/Taxable	5,495.03	5,495.03
22/07/2013	501/053	Income Tax - Preserved/Taxable	79.73	74.92
21/08/2013	501/053	Income Tax - Preserved/Taxable	79.73	68.37

**A & G JONES SUPERANNUATION FUND  
CREATE ENTRIES REPORT AT 30/06/2014**

Created by KELLY FU on Tuesday 9 December, 2014 @ 12:47:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
23/09/2013	501/053	Income Tax - Preserved/Taxable	79.73	61.16
21/10/2013	501/053	Income Tax - Preserved/Taxable	79.73	55.05
21/11/2013	501/053	Income Tax - Preserved/Taxable	79.73	48.27
21/01/2014	501/053	Income Tax - Preserved/Taxable	79.73	34.95
21/02/2014	501/053	Income Tax - Preserved/Taxable	79.73	28.18
23/12/2013	501/053	Income Tax - Preserved/Taxable	79.73	41.28
24/03/2014	501/053	Income Tax - Preserved/Taxable	79.73	21.41
21/05/2014	501/053	Income Tax - Preserved/Taxable	79.73	8.74
23/06/2014	501/053	Income Tax - Preserved/Taxable	79.73	1.53
22/04/2014	501/053	Income Tax - Preserved/Taxable	79.73	15.07
01/07/2013	501/053	Income Tax - Preserved/Taxable	(1,780.68)	(1,780.68)
22/07/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(499.50)
21/08/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(455.81)
23/09/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(407.76)
21/10/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(366.98)
21/11/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(321.84)
21/01/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(233.00)
21/02/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(187.86)
23/12/2013	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(275.24)
24/03/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(142.71)
22/04/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(100.48)
23/06/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(10.19)
21/05/2014	501/130	Life Insurance Premiums - Preserved/Taxable	(531.54)	(58.25)
01/07/2013	501/130	Life Insurance Premiums - Preserved/Taxable	6,376.80	6,376.80
<b>Total Amount - Preserved (Weighted)</b>				<b>175,808.02</b>

Member Allocations

30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	91,616.51	
30/06/2014	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(8,941.12)	

**Closing Balance - Preserved 257,101.08**

**Jones, Genevieve Irene  
Preserved**

Members Balance

01/07/2013		Opening balance - Preserved	106,329.50	106,329.50
01/07/2013	502/001	Opening Balance - Preserved/Taxable	(3,756.37)	(3,756.37)
01/07/2013	502/002	Opening Balance - Preserved/Tax Free	6,960.31	6,960.31
01/07/2013	502/002	Opening Balance - Preserved/Tax Free	714.82	714.82
30/06/2014	502/016	Member/Personal Contributions - Preserved	1,442.92	
01/07/2013	502/016	Member/Personal Contributions - Preserved	(714.82)	(714.82)
01/07/2013	502/022	Transfers In - Preserved/Tax Free	(6,960.31)	(6,960.31)
01/07/2013	502/031	Share of Profit/(Loss) - Preserved/Taxable	3,039.69	3,039.69
30/09/2013	502/053	Income Tax - Preserved/Taxable	206.92	154.76
01/07/2013	502/053	Income Tax - Preserved/Taxable	(662.82)	(662.82)
30/09/2013	502/130	Life Insurance Premiums - Preserved/Taxable	(1,379.50)	(1,031.79)
01/07/2013	502/130	Life Insurance Premiums - Preserved/Taxable	1,379.50	1,379.50

**A & G JONES SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by KELLY FU on Tuesday 9 December, 2014 @ 12:47:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount - Preserved (Weighted)</b>				<b>105,452.47</b>
<u>Member Allocations</u>				
30/06/2014	502/031	Members share of profit/(loss) - Preserved/Taxable	54,953.05	
30/06/2014	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(5,363.03)	
30/06/2014	502/031	Members share of profit/(loss) - Preserved/Taxable	0.50	
30/06/2014	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(0.05)	
<b>Closing Balance - Preserved</b>			<b>156,190.31</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	0.95	0.95
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	0.95	0.95
01/07/2013	502/024	Transfers In - Unrestricted Non Preserved/Tax Free	(0.95)	(0.95)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>0.95</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>0.95</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2014		Capital Gains		102,416.00
30/06/2014		Gross Interest		645.00
30/06/2014		Trust Distributions		37,313.00
<b>Total Amount</b>				<b>140,374.00</b>
<b>MCS Reconciliation</b>				
<b>Jones, Anthony Graham</b>				
<u>Personal Contributed amount</u>				
30/06/2014	501/016	Member/Personal Contributions - Preserved		(1,442.92)
24/04/2014	501/016	Member/Personal Contributions - Preserved		23.00
30/06/2014	501/016	Member/Personal Contributions - Preserved		360.00
30/06/2014	501/016	Member/Personal Contributions - Preserved		985.60
30/06/2014	501/016	Member/Personal Contributions - Preserved		279.34
30/06/2014	501/016	Member/Personal Contributions - Preserved		1,237.90
<b>Total Amount</b>				<b>1,442.92</b>
All Contributions received for the current year				1,442.92
Closing Account Balance				257,101.07

**A & G JONES SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
 Created by KELLY FU on Tuesday 9 December, 2014 @ 12:47:43

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Jones, Genevieve Irene</b>				
<u>Personal Contributed amount</u>				
30/06/2014	502/016	Member/Personal Contributions - Preserved		1,442.92
		<b>Total Amount</b>		<b>1,442.92</b>
		All Contributions received for the current year Closing Account Balance		1,442.92 156,191.26