

**BOATHAVEN SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
 Created by SUPERVISOR on Monday 5 August, 2013 @ 18:07:01

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2013	776/001	Woolworths Limited - Ordinary Fully Paid (Market Value Date: 28/06/2013, Code: WOW)	32.81	2,176.70
30/06/2013	776/002	Adelaide Brighton Limited - Ordinary Fully Paid (Market Value Date: 28/06/2013, Code: ABC)	3.30	33.00
		<b>Total Amount</b>		<b>2,209.70</b>
<b>Calculation of tax entries</b>				
<b>Calculation of timing differences</b>				
30/06/2013		Tax Losses Recouped		2,670.00
30/06/2013	247	Woolworths Limited - Ordinary Fully Paid (776/001)		
30/06/2013	247	- Revaluation	2,176.70	
30/06/2013	247	- Timing Difference		2,176.70
30/06/2013	247	Adelaide Brighton Limited - Ordinary Fully Paid (776/002)		
30/06/2013	247	- Revaluation	33.00	
30/06/2013	247	- Timing Difference		33.00
		<b>Total Amount</b>		<b>4,879.70</b>
<b>Calculation of permanent differences</b>				
28/06/2013	261/001	Lyndell, Ms		1,000.00
28/06/2013	261/001	Lyndell, Ms		50,000.00
28/06/2013	261/002	Munday, John		1,000.00
31/10/2012	263/001	Lyndell, Ms		1,000.00
31/10/2012	263/002	Munday, John		910.85
30/06/2013	485	Imputed credits		(210.49)
		<b>Total Amount</b>		<b>53,700.36</b>
<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<u>General Expense Calculation</u>				
		<b>Non-Deductible General Expense Percentage (Manual)</b>		<b>0.000%</b>
<u>Investment Expense Calculation</u>				
		<b>Non-Deductible Investment Expense Percentage (Manual)</b>		<b>0.000%</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total profit for period		59,099.45
		Less Permanent Differences		53,700.36
		Less Timing Differences		4,879.70
		<b>Taxable income for period</b>		<b>520.00</b>
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		809.96
		Add/(Less) Deferred Tax change		(731.96)
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>78.00</b>
		Total Income Tax Payable		78.00
		Less Total Imputed Credits Used		210.49
		<b>Income Tax Payable</b>		<b>(132.49)</b>
		Add Supervisory levy		321.00
		<b>Total Amount Due or Refundable</b>		<b>188.51</b>
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		809.96
		Less credits treated as permanent differences - Imputed Credits		210.49
		<b>Income Tax Expense</b>		<b>599.47</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

30/06/2013	501	Lyndell, Ms - Preserved	243,514.55
30/06/2013	501	Lyndell, Ms - Unres Non Pres	35,327.00
30/06/2013	502	Munday, John - Preserved	74,294.04
30/06/2013	502	Munday, John - Unres Non Pres	39,816.00
		<b>Total Amount</b>	<b>392,951.59</b>

Profit/(Loss) Available for Allocation to Members

30/06/2013		Imputed credits treated as a permanent difference	210.49
30/06/2013		Profit/(Loss) for period before allocations	59,099.45
30/06/2013		Contributions	(53,910.85)
		<b>Total Amount</b>	<b>5,399.09</b>

Income Tax Expense Available for Allocation to Members

30/06/2013		Income Tax Expense for period before allocations	809.96
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**Total Amount** **809.96**

**Fund Rate or Return Calculation**

**Total profit for period (excluding Super Surcharges)** **59,099.45**

Less amounts excluded from fund rate calculation:

**Total exclusion**

**Profit after exclusion** **59,099.45**

**Total member opening balance** **391,399.74**

**Fund Rate (Profit after exclusion/Total member opening balance)** **15.10**

**Lyndell, Ms Preserved**

Members Balance

01/07/2012		Opening balance - Preserved	242,572.09	242,572.09
01/07/2012	501/001	Opening Balance - Preserved/Taxable	762.79	762.79
01/07/2012	501/002	Opening Balance - Preserved/Tax Free	1,000.00	1,000.00
01/07/2012	501/002	Opening Balance - Preserved/Tax Free	1,000.00	1,000.00
28/06/2013	501/016	Member/Personal Contributions - Preserved	1,000.00	5.48
28/06/2013	501/016	Member/Personal Contributions - Preserved	50,000.00	273.97
01/07/2012	501/016	Member/Personal Contributions - Preserved	(1,000.00)	(1,000.00)
31/10/2012	501/019	Other Contributions - Non Taxable	1,000.00	663.01
01/07/2012	501/019	Other Contributions - Non Taxable	(1,000.00)	(1,000.00)
01/07/2012	501/031	Share of Profit/(Loss) - Preserved/Taxable	(897.33)	(897.33)
01/07/2012	501/053	Income Tax - Preserved/Taxable	134.54	134.54

**Total Amount - Preserved (Weighted)** **243,514.55**

Member Allocations

30/06/2013	501/031	Members share of profit/(loss) - Preserved/Taxable	3,345.85	
30/06/2013	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(501.94)	
30/06/2013	501/031	Members share of profit/(loss) - Preserved/Taxable	485.39	
30/06/2013	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(72.82)	

**Closing Balance - Preserved** **297,828.57**

**Unrestricted Non Preserved**

Members Balance

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2012		Opening balance - Unres Non Pres	35,327.00	35,327.00
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>35,327.00</b>
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>35,327.00</b>	
<b>Munday, John</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Preserved	73,684.65	73,684.65
01/07/2012	502/001	Opening Balance - Preserved/Taxable	309.96	309.96
01/07/2012	502/002	Opening Balance - Preserved/Tax Free	904.45	904.45
01/07/2012	502/002	Opening Balance - Preserved/Tax Free	1,000.00	1,000.00
28/06/2013	502/016	Member/Personal Contributions - Preserved	1,000.00	5.48
01/07/2012	502/016	Member/Personal Contributions - Preserved	(1,000.00)	(1,000.00)
31/10/2012	502/019	Other Contributions - Non Taxable	910.85	603.91
01/07/2012	502/019	Other Contributions - Non Taxable	(904.45)	(904.45)
01/07/2012	502/031	Share of Profit/(Loss) - Preserved/Taxable	(364.64)	(364.64)
01/07/2012	502/053	Income Tax - Preserved/Taxable	54.68	54.68
		<b>Total Amount - Preserved (Weighted)</b>		<b>74,294.04</b>
<u>Member Allocations</u>				
30/06/2013	502/031	Members share of profit/(loss) - Preserved/Taxable	1,020.79	
30/06/2013	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(153.14)	
30/06/2013	502/031	Members share of profit/(loss) - Preserved/Taxable	547.07	
30/06/2013	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(82.07)	
		<b>Closing Balance - Preserved</b>	<b>76,928.15</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	39,816.00	39,816.00
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>39,816.00</b>
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>39,816.00</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2013		Gross Rent		17,100.00
30/06/2013		Gross Interest		1,068.00
30/06/2013		Dividends		701.00
		<b>Total Amount</b>		<b>18,869.00</b>

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<b>MCS Reconciliation</b>				
<b>Lyndell, Ms</b>				
<u>Personal Contributed amount</u>				
28/06/2013	501/016	Member/Personal Contributions - Preserved		1,000.00
28/06/2013	501/016	Member/Personal Contributions - Preserved		50,000.00
		<b>Total Amount</b>		<b>51,000.00</b>
<u>Other Contributions</u>				
31/10/2012	501/019	Other Contributions - Non Taxable		1,000.00
		<b>Total Amount</b>		<b>1,000.00</b>
		All Contributions received for the current year		52,000.00
		Closing Account Balance		333,155.57
<b>Munday, John</b>				
<u>Personal Contributed amount</u>				
28/06/2013	502/016	Member/Personal Contributions - Preserved		1,000.00
		<b>Total Amount</b>		<b>1,000.00</b>
<u>Other Contributions</u>				
31/10/2012	502/019	Other Contributions - Non Taxable		910.85
		<b>Total Amount</b>		<b>910.85</b>
		All Contributions received for the current year		1,910.85
		Closing Account Balance		116,744.15