

**DAY BY DAY SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015**

Created by SUPERVISOR on Tuesday 24 May, 2016 @ 23:03:52

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	776/001	Commonwealth Bank. (Market Value Date: 30/06/2015, Code: CBA)	85.13	1,672.24
30/06/2015	776/002	Australian Vintage Group Limited (Market Value Date: 30/06/2015, Code: AVG)	0.37	56.25
30/06/2015	776/003	Amp (Market Value Date: 30/06/2015, Code: AMP)	6.02	573.12
30/06/2015	776/004	Westpac Banking Corp (Market Value Date: 30/06/2015, Code: WBC)	32.15	(3,990.56)
30/06/2015	776/005	Santos Ltd (Market Value Date: 30/06/2015, Code: STO)	7.83	(1,929.00)
30/06/2015	776/006	National Aust. Bank (Market Value Date: 30/06/2015, Code: NAB)	33.31	1,371.40
30/06/2015	776/009	Perpetual Limited (Market Value Date: 30/06/2015, Code: PPT)	48.36	196.00
30/06/2015	776/011	Ten Network Holdings (Market Value Date: 30/06/2015, Code: TEN)	0.19	(112.50)
30/06/2015	776/019	McPherson's Ltd (Market Value Date: 30/06/2015, Code: MCP)	0.56	(1,749.00)
30/06/2015	776/022	G.U.D. Holdings (Market Value Date: 30/06/2015, Code: GUD)	8.84	2,967.50
30/06/2015	776/023	Bisalloy Steel Group Limited (Market Value Date: 30/06/2015, Code: BIS)	0.53	601.29
30/06/2015	776/031	Waterco Limited (Market Value Date: 30/06/2015, Code: WAT)	1.00	(423.90)
30/06/2015	776/032	Armidale Investment Corporation Limited (Market Value Date: 30/06/2015, Code: AIK)	0.10	(530.54)
30/06/2015	776/033	Clime Capital Ltd (Market Value Date: 30/06/2015, Code: CAM)	0.91	(640.87)
30/06/2015	776/034	Fleetwood Corp (Market Value Date: 30/06/2015, Code: FWD)	1.37	(1,334.40)
30/06/2015	776/037	Wesfarmers Limited (Market Value Date: 30/06/2015, Code: WES)	39.03	(576.47)
30/06/2015	776/039	Suncorp-Metway Limited. (Market Value Date: 30/06/2015, Code: SUN)	13.43	(121.25)
30/06/2015	776/040	Australia and New Zealand Banking Group Limited (Market Value Date: 30/06/2015, Code: ANZ)	32.20	(285.00)
30/06/2015	776/043	Opus Group Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: OPG)	0.40	(2.27)
30/06/2015	784/002	Mini Melts Adelaide Investment Trust (Market Value Date: 30/06/2015, Code: MINIMELTSA)	1.02	1,553.00
		Total Amount		(2,704.96)

Calculation of permanent difference on revaluation

30/06/2015	776/001	Commonwealth Bank.		
30/06/2015	776/001	- Market Value	35,669.47	
30/06/2015	776/001	- Cost	33,997.23	
30/06/2015	776/001	- Projected Disposal Cost	34,554.64	
30/06/2015	776/001	- Non Taxable Profit/(Loss) on Disposal (Discounted)	557.41	
30/06/2015	776/001	- Permanent Difference		557.41

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30/06/2015	776/003	Amp		
30/06/2015	776/003	- Market Value	4,791.92	
30/06/2015	776/003	- Cost	3,022.39	
30/06/2015	776/003	- Projected Disposal Cost	3,612.23	
30/06/2015	776/003	- Non Taxable Profit/(Loss) on Disposal (Discounted)	589.84	
30/06/2015	776/003	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	398.80	
30/06/2015	776/003	- Permanent Difference		191.04
30/06/2015	776/004	Westpac Banking Corp		
30/06/2015	776/004	- Market Value	75,423.90	
30/06/2015	776/004	- Cost	53,548.98	
30/06/2015	776/004	- Projected Disposal Cost	60,840.62	
30/06/2015	776/004	- Non Taxable Profit/(Loss) on Disposal (Discounted)	7,291.64	
30/06/2015	776/004	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	8,621.83	
30/06/2015	776/004	- Permanent Difference		(1,330.19)
30/06/2015	776/005	Santos Ltd		
30/06/2015	776/005	- Market Value	2,349.00	
30/06/2015	776/005	- Cost	1,602.48	
30/06/2015	776/005	- Projected Disposal Cost	1,851.31	
30/06/2015	776/005	- Non Taxable Profit/(Loss) on Disposal (Discounted)	248.84	
30/06/2015	776/005	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	891.84	
30/06/2015	776/005	- Permanent Difference		(643.00)
30/06/2015	776/006	National Aust. Bank		
30/06/2015	776/006	- Market Value	14,489.85	
30/06/2015	776/006	- Cost	11,556.40	
30/06/2015	776/006	- Projected Disposal Cost	12,534.22	
30/06/2015	776/006	- Non Taxable Profit/(Loss) on Disposal (Discounted)	977.82	
30/06/2015	776/006	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	520.68	
30/06/2015	776/006	- Permanent Difference		457.14
30/06/2015	776/022	G.U.D. Holdings		
30/06/2015	776/022	- Market Value	11,050.00	
30/06/2015	776/022	- Cost	9,132.45	
30/06/2015	776/022	- Projected Disposal Cost	9,771.63	
30/06/2015	776/022	- Non Taxable Profit/(Loss) on Disposal (Discounted)	639.18	
30/06/2015	776/022	- Permanent Difference		639.18
30/06/2015	776/033	Clime Capital Ltd		
30/06/2015	776/033	- Market Value	9,086.20	
30/06/2015	776/033	- Cost	7,686.89	
30/06/2015	776/033	- Projected Disposal Cost	8,153.33	
30/06/2015	776/033	- Non Taxable Profit/(Loss) on Disposal (Discounted)	466.44	
30/06/2015	776/033	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	680.06	
30/06/2015	776/033	- Permanent Difference		(213.62)
30/06/2015	776/037	Wesfarmers Limited		

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	776/037	- Market Value	8,586.60	
30/06/2015	776/037	- Cost	7,459.20	
30/06/2015	776/037	- Projected Disposal Cost	7,835.00	
30/06/2015	776/037	- Non Taxable Profit/(Loss) on Disposal (Discounted)	375.80	
30/06/2015	776/037	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	567.96	
30/06/2015	776/037	- Permanent Difference		(192.16)
30/06/2015	776/040	Australia and New Zealand Banking Group Limited		
30/06/2015	776/040	- Market Value	8,050.00	
30/06/2015	776/040	- Cost	6,849.95	
30/06/2015	776/040	- Projected Disposal Cost	7,249.97	
30/06/2015	776/040	- Non Taxable Profit/(Loss) on Disposal (Discounted)	400.02	
30/06/2015	776/040	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	495.02	
30/06/2015	776/040	- Permanent Difference		(95.00)
		Total Amount		(629.20)

Calculation of tax entries

Calculation of timing differences

30/06/2015	330	Commonwealth Bank. (776/001)		
30/06/2015	330	- Revaluation	1,672.24	
30/06/2015	330	- Permanent Difference on Revaluation	557.41	
30/06/2015	330	- Timing Difference		1,114.83
30/06/2015	330	Australian Vintage Group Limited (776/002)		
30/06/2015	330	- Revaluation	56.25	
30/06/2015	330	- Timing Difference		56.25
30/06/2015	330	Amp (776/003)		
30/06/2015	330	- Revaluation	573.12	
30/06/2015	330	- Permanent Difference on Revaluation	191.04	
30/06/2015	330	- Timing Difference		382.08
30/06/2015	330	Westpac Banking Corp (776/004)		
30/06/2015	330	- Revaluation	(3,990.56)	
30/06/2015	330	- Permanent Difference on Revaluation	(1,330.19)	
30/06/2015	330	- Timing Difference		(2,660.37)
30/06/2015	330	Santos Ltd (776/005)		
30/06/2015	330	- Revaluation	(1,929.00)	
30/06/2015	330	- Permanent Difference on Revaluation	(643.00)	
30/06/2015	330	- Timing Difference		(1,286.00)
30/06/2015	330	National Aust. Bank (776/006)		
30/06/2015	330	- Revaluation	1,371.40	
30/06/2015	330	- Permanent Difference on Revaluation	457.14	
30/06/2015	330	- Timing Difference		914.26
30/06/2015	330	Perpetual Limited (776/009)		
30/06/2015	330	- Revaluation	196.00	
30/06/2015	330	- Timing Difference		196.00
30/06/2015	330	Ten Network Holdings (776/011)		
30/06/2015	330	- Revaluation	(112.50)	
30/06/2015	330	- Timing Difference		(112.50)

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30/06/2015	330	McPherson's Ltd (776/019)		
30/06/2015	330	- Revaluation	(1,749.00)	
30/06/2015	330	- Timing Difference		(1,749.00)
30/06/2015	330	G.U.D. Holdings (776/022)		
30/06/2015	330	- Revaluation	2,967.50	
30/06/2015	330	- Permanent Difference on Revaluation	639.18	
30/06/2015	330	- Timing Difference		2,328.32
30/06/2015	330	Bisalloy Steel Group Limited (776/023)		
30/06/2015	330	- Revaluation	601.29	
30/06/2015	330	- Timing Difference		601.29
30/06/2015	330	Waterco Limited (776/031)		
30/06/2015	330	- Revaluation	(423.90)	
30/06/2015	330	- Timing Difference		(423.90)
30/06/2015	330	Armidale Investment Corporation Limited (776/032)		
30/06/2015	330	- Revaluation	(530.54)	
30/06/2015	330	- Timing Difference		(530.54)
30/06/2015	330	Clime Capital Ltd (776/033)		
30/06/2015	330	- Revaluation	(640.87)	
30/06/2015	330	- Permanent Difference on Revaluation	(213.62)	
30/06/2015	330	- Timing Difference		(427.25)
30/06/2015	330	Fleetwood Corp (776/034)		
30/06/2015	330	- Revaluation	(1,334.40)	
30/06/2015	330	- Timing Difference		(1,334.40)
30/06/2015	330	Wesfarmers Limited (776/037)		
30/06/2015	330	- Revaluation	(576.47)	
30/06/2015	330	- Permanent Difference on Revaluation	(192.16)	
30/06/2015	330	- Timing Difference		(384.31)
30/06/2015	330	Suncorp-Metway Limited. (776/039)		
30/06/2015	330	- Revaluation	(121.25)	
30/06/2015	330	- Timing Difference		(121.25)
30/06/2015	330	Australia and New Zealand Banking Group Limited (776/040)		
30/06/2015	330	- Revaluation	(285.00)	
30/06/2015	330	- Permanent Difference on Revaluation	(95.00)	
30/06/2015	330	- Timing Difference		(190.00)
30/06/2015	330	Opus Group Limited - Ordinary Fully Paid (776/043)		
30/06/2015	330	- Revaluation	(2.27)	
30/06/2015	330	- Timing Difference		(2.27)
30/06/2015	330	Mini Melts Adelaide Investment Trust (784/002)		
30/06/2015	330	- Revaluation	1,553.00	
30/06/2015	330	- Timing Difference		1,553.00
		Total Amount		(2,075.76)

Calculation of permanent differences

30/06/2015	330	Commonwealth Bank. (776/001) - Non Tax Revn		557.41
30/06/2015	330	Amp (776/003) - Non Tax Revn		191.04
30/06/2015	330	Westpac Banking Corp (776/004) - Non Tax Revn		(1,330.19)
30/06/2015	330	Santos Ltd (776/005) - Non Tax Revn		(643.00)
30/06/2015	330	National Aust. Bank (776/006) - Non Tax Revn		457.14
30/06/2015	330	G.U.D. Holdings (776/022) - Non Tax Revn		639.18

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30/06/2015	330	Clime Capital Ltd (776/033) - Non Tax Revn		(213.62)
30/06/2015	330	Wesfarmers Limited (776/037) - Non Tax Revn		(192.16)
30/06/2015	330	Australia and New Zealand Banking Group Limited (776/040) - Non Tax Revn		(95.00)
30/06/2015	485	Imputed credits		(4,827.79)
		Total Amount		(5,456.99)

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%**

Calculation of Net Capital Gains

Other Gains

22/07/2014	235/006	National Aust. Bank (Other method)	102.25	102.25
		Total Amount - Other Gains		102.00
		Total Net Capital Gain		102.00

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	17,289.62
Less Permanent Differences	(5,456.99)
Less Timing Differences	(2,075.76)
Taxable income for period	24,822.00
Income Tax Expense (Profit less Permanent Differences @ taxrate)	3,411.94
Add/(Less) Deferred Tax change	311.36
Total Income Tax Payable (Taxable Income @ taxrate)	3,723.30

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		Total Income Tax Payable		3,723.30
		Less Total Imputed Credits Used		4,827.79
		Income Tax Payable		(1,104.49)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(845.49)
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Profit less Permanent Differences @ taxrate)		3,411.94
		Less credits treated as permanent differences - Imputed Credits		4,827.79
		Income Tax Expense		(1,415.85)
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>				
30/06/2015	501	Olsson, Stephen - Preserved		229,044.51
30/06/2015	502	Thorne, Rhonda - Preserved		66,747.89
		Total Amount		295,792.40
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2015		Imputed credits treated as a permanent difference		4,827.79
30/06/2015		Profit/(Loss) for period before allocations		17,289.62
30/06/2015		Contributions		(7,313.37)
		Total Amount		14,804.04
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2015		Income Tax Expense for period before allocations		3,411.94
30/06/2015		Contributions tax		(1,097.00)
		Total Amount		2,314.94
Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharge)		17,289.62
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		17,289.62

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total member opening balance				292,544.99
Fund Rate (Profit after exclusion/Total member opening balance)				5.91
Olsson, Stephen				
Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	225,797.10	225,797.10
01/07/2014	501/001	Opening Balance - Preserved/Taxable	24,442.31	24,442.31
08/07/2014	501/011	Employer Contributions - Concessional	422.44	413.18
08/10/2014	501/011	Employer Contributions - Concessional	452.36	328.43
27/10/2014	501/011	Employer Contributions - Concessional	1,187.50	800.34
07/11/2014	501/011	Employer Contributions - Concessional	301.56	194.16
08/12/2014	501/011	Employer Contributions - Concessional	301.56	168.54
12/01/2015	501/011	Employer Contributions - Concessional	452.34	209.44
20/01/2015	501/011	Employer Contributions - Concessional	712.50	314.28
06/02/2015	501/011	Employer Contributions - Concessional	282.33	111.38
06/03/2015	501/011	Employer Contributions - Concessional	301.56	95.84
18/08/2014	501/011	Employer Contributions - Concessional	367.71	318.35
10/04/2015	501/011	Employer Contributions - Concessional	358.11	79.47
29/04/2015	501/011	Employer Contributions - Concessional	712.50	121.03
08/05/2015	501/011	Employer Contributions - Concessional	376.96	54.74
09/06/2015	501/011	Employer Contributions - Concessional	339.26	19.52
08/09/2014	501/011	Employer Contributions - Concessional	527.75	426.54
25/09/2014	501/011	Employer Contributions - Concessional	216.93	165.22
01/07/2014	501/011	Employer Contributions - Concessional	(6,967.85)	(6,967.85)
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	(18,851.18)	(18,851.18)
25/09/2014	501/051	Contributions Tax - Preserved	(32.54)	(24.78)
08/10/2014	501/051	Contributions Tax - Preserved	(67.85)	(49.26)
27/10/2014	501/051	Contributions Tax - Preserved	(178.12)	(120.05)
07/11/2014	501/051	Contributions Tax - Preserved	(45.23)	(29.12)
08/07/2014	501/051	Contributions Tax - Preserved	(63.37)	(61.98)
08/12/2014	501/051	Contributions Tax - Preserved	(45.23)	(25.28)
12/01/2015	501/051	Contributions Tax - Preserved	(67.85)	(31.42)
20/01/2015	501/051	Contributions Tax - Preserved	(106.88)	(47.14)
06/02/2015	501/051	Contributions Tax - Preserved	(42.35)	(16.71)
06/03/2015	501/051	Contributions Tax - Preserved	(45.23)	(14.37)
10/04/2015	501/051	Contributions Tax - Preserved	(53.72)	(11.92)
29/04/2015	501/051	Contributions Tax - Preserved	(106.88)	(18.15)
08/05/2015	501/051	Contributions Tax - Preserved	(56.54)	(8.21)
09/06/2015	501/051	Contributions Tax - Preserved	(50.89)	(2.93)
18/08/2014	501/051	Contributions Tax - Preserved	(55.16)	(47.75)
08/09/2014	501/051	Contributions Tax - Preserved	(79.16)	(63.98)
01/07/2014	501/051	Contributions Tax - Preserved	1,045.17	1,045.17
01/07/2014	501/053	Income Tax - Preserved/Taxable	331.55	331.55
Total Amount - Preserved (Weighted)				229,044.51

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<u>Member Allocations</u>				
30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	11,463.39	
30/06/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,792.56)	
Closing Balance - Preserved			241,684.30	
Thorne, Rhonda				
Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	66,747.89	66,747.89
01/07/2014	502/001	Opening Balance - Preserved/Taxable	8,896.29	8,896.29
01/07/2014	502/011	Employer Contributions - Concessional	(3,981.24)	(3,981.24)
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(5,610.91)	(5,610.91)
01/07/2014	502/051	Contributions Tax - Preserved	597.18	597.18
01/07/2014	502/053	Income Tax - Preserved/Taxable	98.68	98.68
Total Amount - Preserved (Weighted)				66,747.89
<u>Member Allocations</u>				
30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	3,340.65	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(522.38)	
Closing Balance - Preserved			69,566.16	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2015		Capital Gains		102.00
30/06/2015		Gross Interest		1,923.00
30/06/2015		Dividends		16,144.00
30/06/2015		Employer Contributions		7,313.00
Total Amount				25,482.00
MCS Reconciliation				
Olsson, Stephen				
<u>Employer Contributed amount</u>				
29/04/2015	501/011	Employer Contributions - Concessional		712.50
07/11/2014	501/011	Employer Contributions - Concessional		301.56
20/01/2015	501/011	Employer Contributions - Concessional		712.50
08/09/2014	501/011	Employer Contributions - Concessional		527.75
18/08/2014	501/011	Employer Contributions - Concessional		367.71
08/10/2014	501/011	Employer Contributions - Concessional		452.36
27/10/2014	501/011	Employer Contributions - Concessional		1,187.50
08/07/2014	501/011	Employer Contributions - Concessional		422.44
09/06/2015	501/011	Employer Contributions - Concessional		339.26

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12/01/2015	501/011	Employer Contributions - Concessional		452.34
08/12/2014	501/011	Employer Contributions - Concessional		301.56
10/04/2015	501/011	Employer Contributions - Concessional		358.11
25/09/2014	501/011	Employer Contributions - Concessional		216.93
08/05/2015	501/011	Employer Contributions - Concessional		376.96
06/03/2015	501/011	Employer Contributions - Concessional		301.56
06/02/2015	501/011	Employer Contributions - Concessional		282.33
		Total Amount		7,313.37
		All Contributions received for the current year		7,313.37
		Closing Account Balance		241,684.30