

THE OLIVER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2014
Created by DARRYL on Friday 5 December, 2014 @ 13:19:32

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2014	776/006	BHP Billiton (Market Value Date: 30/06/2014, Code: BHP)	35.90	1,585.50
30/06/2014	776/007	ANZ Banking Group (Market Value Date: 30/06/2014, Code: ANZ)	33.34	2,380.00
30/06/2014	776/010	National Australia Bank (Market Value Date: 30/06/2014, Code: NAB)	32.78	1,788.70
		Total Amount		5,754.20

Calculation of permanent difference on revaluation

30/06/2014	776/001	West Australian News - No CGT asset		
30/06/2014	776/001	- Market Value	0.00	
30/06/2014	776/001	- Less Carrying Value	0.00	
30/06/2014	776/003	AMP Limited - No CGT asset		
30/06/2014	776/003	- Market Value	0.00	
30/06/2014	776/003	- Less Carrying Value	0.00	
30/06/2014	776/004	Dyno Noble - No CGT asset		
30/06/2014	776/004	- Market Value	0.00	
30/06/2014	776/004	- Less Carrying Value	0.00	
30/06/2014	776/005	Toll Holdings - No CGT asset		
30/06/2014	776/005	- Market Value	0.00	
30/06/2014	776/005	- Less Carrying Value	0.00	
30/06/2014	776/006	BHP Billiton - No CGT asset		
30/06/2014	776/006	- Market Value	12,565.00	
30/06/2014	776/006	- Less Carrying Value	10,979.50	
30/06/2014	776/006	- Permanent Difference		1,585.50
30/06/2014	776/007	ANZ Banking Group - No CGT asset		
30/06/2014	776/007	- Market Value	16,670.00	
30/06/2014	776/007	- Less Carrying Value	14,290.00	
30/06/2014	776/007	- Permanent Difference		2,380.00
30/06/2014	776/010	National Australia Bank - No CGT asset		
30/06/2014	776/010	- Market Value	18,914.06	
30/06/2014	776/010	- Less Carrying Value	17,125.36	
30/06/2014	776/010	- Permanent Difference		1,788.70
30/06/2014	776/011	Agl Energy - No CGT asset		
30/06/2014	776/011	- Market Value	0.00	
30/06/2014	776/011	- Less Carrying Value	0.00	
		Total Amount		5,754.20

GST Amounts

Calculation of tax entries

Calculation of permanent differences

30/06/2014	247	Oliver, Dawn Leslie - Cap Dist		1,788.70
30/06/2014	247	Oliver, Dawn Leslie - Cap Dist		2,380.00
30/06/2014	247	Oliver, Dawn Leslie - Cap Dist		1,585.50
30/06/2014	301	Accountancy Fees (Gen Exp Percent: 94.260%)		(2,073.72)
30/06/2014	301	Accountancy Fees (Gen Exp Percent: 94.260%)		570.27

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	303	ATO Supervisory Levy (Gen Exp Percent: 94.260%)		(302.57)
30/06/2014	307	Auditor's Remuneration (Gen Exp Percent: 94.260%)		(570.27)
01/04/2014	309	Bank Charges (Gen Exp Percent: 94.260%)		(2.36)
01/07/2013	309	Bank Charges (Gen Exp Percent: 94.260%)		(4.71)
30/06/2014	413/001	Oliver, Lyle Kenneth		(2,777.80)
30/06/2014	413/002	Oliver, Dawn Leslie		(480.00)
30/06/2014	416/001	Lyle Kenneth Oliver		(31,222.20)
30/06/2014	416/002	Oliver, Dawn Leslie		(3,520.00)
30/06/2014		Exempt Pension Income		17,404.00
Total Amount				(17,225.16)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2014	239/006	BHP Billiton	94.260	608.46
30/06/2014	239/007	ANZ Banking Group	94.260	1,104.19
30/06/2014	239/010	National Australia Bank	94.260	1,476.25
30/06/2014	250/005	Westpac Term Deposit - 13-7349	94.260	14,103.75
30/06/2014	250/008	Westpac DIY Super Working A/c 14-6042	94.260	47.26
30/06/2014	250/009	Westpac DIY Super Savings 14-6050	94.260	63.71

Total Unsegregated Amount **17,403.62**

Total Exempt Pension Income **17,404.00**

Pension Member Non Deductible Expenses

30/06/2014	301	Accountancy Fees (Gen Exp Percent: 94.260%)		(2,073.72)
30/06/2014	301	Accountancy Fees (Gen Exp Percent: 94.260%)		570.27
30/06/2014	303	ATO Supervisory Levy (Gen Exp Percent: 94.260%)		(302.57)
30/06/2014	307	Auditor's Remuneration (Gen Exp Percent: 94.260%)		(570.27)
01/04/2014	309	Bank Charges (Gen Exp Percent: 94.260%)		(2.36)
01/07/2013	309	Bank Charges (Gen Exp Percent: 94.260%)		(4.71)
Total Amount				(2,383.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2013	30/06/2014	Non-Deductible General Expense Percentage	94.260%
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(Actuarial %)

Investment Expense Calculation

01/07/2013	30/06/2014	Non-Deductible Investment Expense Percentage (Actuarial %)	94.260%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	25,106.01
Less Permanent Differences	(17,225.16)
Taxable income for period	42,331.00
Income Tax Expense (Taxable Income @ taxrate)	6,349.65
Total Income Tax Payable (Taxable Income @ taxrate)	6,349.65
Total Income Tax Payable	6,349.65
Less Total Imputed Credits Used	1,014.93
Less Total Instalments paid	799.00
Income Tax Payable	4,535.72
Add Supervisory levy	388.00
Total Amount Due or Refundable	4,923.72

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	Lyle Kenneth Oliver - Unres Non Pres	641,048.20
30/06/2014	502	Oliver, Dawn Leslie - Unres Non Pres	74,932.33
30/06/2014	503	Oliver, Lyle Kenneth - Unres Non Pres	34,543.16
30/06/2014	504	Oliver, Dawn Leslie - Unres Non Pres	7,068.19
Total Amount			757,591.88

Profit/(Loss) Available for Allocation to Members

30/06/2014	Profit/(Loss) for period before allocations	25,106.01
30/06/2014	Contributions	(41,416.89)
30/06/2014	Pensions paid	38,000.00
Total Amount		21,689.12

Income Tax Expense Available for Allocation to Members

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014		Income Tax Expense for period before allocations		6,349.65
30/06/2014		Contributions tax		(6,212.54)
		Total Amount		137.11

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	25,106.01
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	25,106.01
Total member opening balance	747,157.62
Fund Rate (Profit after exclusion/Total member opening balance)	3.36

Lyle Kenneth Oliver
Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	641,048.20	641,048.20
01/07/2013	501/001	Opening Balance - Preserved/Taxable	(2,909.48)	(2,909.48)
01/07/2013	501/002	Opening Balance - Preserved/Tax Free	(387.76)	(387.76)
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	34,606.97	34,606.97
01/07/2013	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	76,643.73	76,643.73
01/07/2013	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(30,383.86)	(30,383.86)
01/07/2013	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,160.84)	(1,160.84)
30/06/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(31,222.20)	
30/06/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,777.80)	
01/07/2013	501/081	Benefits Paid - Preserved/Taxable	2,909.48	2,909.48
01/07/2013	501/082	Benefits Paid - Preserved/Tax Free	387.76	387.76
01/07/2013	501/083	Benefits Paid - Unrestricted Non Preserved/Taxable	18,268.12	18,268.12
01/07/2013	501/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	2,434.64	2,434.64
01/07/2013	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(51,714.25)	(51,714.25)
01/07/2013	501/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	(48,694.51)	(48,694.51)
		Total Amount - Unres Non Pres (Weighted)		641,048.20

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	16,853.18	
30/06/2014	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,499.41	
		Closing Balance - Unrestricted Non Pres	625,400.79	

Oliver, Dawn Leslie
Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	74,932.33	74,932.33
01/07/2013	502/001	Opening Balance - Preserved/Taxable	(1,122.80)	(1,122.80)
01/07/2013	502/002	Opening Balance - Preserved/Tax Free	(272.48)	(272.48)
01/07/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(370.13)	(370.13)
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	7,917.40	7,917.40
01/07/2013	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(3,985.67)	(3,985.67)
01/07/2013	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(84.25)	(84.25)
30/06/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(3,520.00)	
30/06/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(480.00)	
01/07/2013	502/081	Benefits Paid - Preserved/Taxable	1,122.80	1,122.80
01/07/2013	502/082	Benefits Paid - Preserved/Tax Free	272.48	272.48
01/07/2013	502/083	Benefits Paid - Unrestricted Non Preserved/Taxable	1,499.66	1,499.66
01/07/2013	502/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	105.06	105.06
01/07/2013	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(1,045.28)	(1,045.28)
01/07/2013	502/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	(4,036.79)	(4,036.79)
		Total Amount - Unres Non Pres (Weighted)		74,932.33
30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,887.81	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	257.43	
		Closing Balance - Unrestricted Non Pres	73,077.57	

Oliver, Lyle Kenneth

Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	29,326.03	29,326.03
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2013	503/001	Opening Balance - Preserved/Taxable	(33,780.17)	(33,780.17)
01/07/2013	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	9,191.95	9,191.95
01/07/2013	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	2,200.00	2,200.00
01/07/2013	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(48,694.51)	(48,694.51)
01/07/2013	503/015	Member/Personal Contributions - Non Preserved	(2,200.00)	(2,200.00)
01/07/2013	503/015	Member/Personal Contributions - Non Preserved	(25,000.00)	(25,000.00)
30/06/2014	503/015	Member/Personal Contributions - Non Preserved	1,100.00	
13/03/2014	503/015	Member/Personal Contributions - Non Preserved	3,000.00	895.89
07/03/2014	503/015	Member/Personal Contributions - Non Preserved	2,398.25	755.61
19/02/2014	503/015	Member/Personal Contributions - Non Preserved	12,500.00	4,486.30
30/06/2014	503/015	Member/Personal Contributions - Non Preserved	1,710.20	
01/07/2013	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(6,051.71)	(6,051.71)
01/07/2013	503/061	Contributions Tax - Unrestricted Non Preserved	3,750.00	3,750.00
30/06/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(165.00)	
13/03/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(450.00)	(134.38)
07/03/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(359.74)	(113.34)
19/02/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(1,875.00)	(672.95)
30/06/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(256.53)	
01/07/2013	503/063	Income Tax - Unrestricted Non Preserved/Taxable	175.68	175.68
01/07/2013	503/171	Internal Transfers Out - Preserved/Taxable	33,780.17	33,780.17
01/07/2013	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	17,934.08	17,934.08
01/07/2013	503/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	48,694.51	48,694.51
Total Amount - Unres Non Pres (Weighted)				34,543.16
30/06/2014	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	988.94	
30/06/2014	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(113.82)	
Closing Balance - Unrestricted Non Pres			47,803.33	

Oliver, Dawn Leslie

Unrestricted Non Preserved

Members Balance

01/07/2013		Opening balance - Unres Non Pres	1,851.06	1,851.06
01/07/2013	504/001	Opening Balance - Preserved/Taxable	8.53	8.53
01/07/2013	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	(202.75)	(202.75)
01/07/2013	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(4,036.79)	(4,036.79)
01/07/2013	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	1,000.00	1,000.00
01/07/2013	504/013	Employer Contributions - Non Preserved	(610.56)	(610.56)
30/06/2014	504/015	Member/Personal Contributions - Non Preserved	1,100.00	
13/03/2014	504/015	Member/Personal Contributions - Non Preserved	3,000.00	895.89

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
07/03/2014	504/015	Member/Personal Contributions - Non Preserved	2,398.25	755.61
30/06/2014	504/015	Member/Personal Contributions - Non Preserved	1,710.19	
19/02/2014	504/015	Member/Personal Contributions - Non Preserved	12,500.00	4,486.30
01/07/2013	504/020	Other Contributions - Non Preserved	(1,000.00)	(1,000.00)
01/07/2013	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(342.02)	(342.02)
01/07/2013	504/061	Contributions Tax - Unrestricted Non Preserved	91.59	91.59
13/03/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(450.00)	(134.38)
07/03/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(359.74)	(113.34)
19/02/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(1,875.00)	(672.95)
30/06/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(256.53)	
30/06/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(165.00)	
01/07/2013	504/063	Income Tax - Unrestricted Non Preserved/Taxable	9.93	9.93
01/07/2013	504/171	Internal Transfers Out - Preserved/Taxable	(8.53)	(8.53)
01/07/2013	504/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	1,053.81	1,053.81
01/07/2013	504/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	4,036.79	4,036.79
Total Amount - Unres Non Pres (Weighted)				7,068.19
30/06/2014	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	202.36	
30/06/2014	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(23.29)	
Closing Balance - Unrestricted Non Pres			19,632.30	

BAS Instalment Income Reconciliation (Label T1)

30/06/2014	Gross Interest	15,080.00
30/06/2014	Dividends	3,383.00
30/06/2014	Member Contributions	41,417.00
Total Amount		59,880.00

MCS Reconciliation
Oliver, Lyle Kenneth

Personal Contributed amount

30/06/2014	503/015	Member/Personal Contributions - Non Preserved	1,100.00
13/03/2014	503/015	Member/Personal Contributions - Non Preserved	3,000.00
07/03/2014	503/015	Member/Personal Contributions - Non Preserved	2,398.25
19/02/2014	503/015	Member/Personal Contributions - Non Preserved	12,500.00
30/06/2014	503/015	Member/Personal Contributions - Non Preserved	1,710.20
Total Amount			20,708.45
All Contributions received for the current year			20,708.45
Closing Account Balance			47,803.32

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<u>Personal Contributed amount</u>				
30/06/2014	504/015	Member/Personal Contributions - Non Preserved		1,100.00
13/03/2014	504/015	Member/Personal Contributions - Non Preserved		3,000.00
07/03/2014	504/015	Member/Personal Contributions - Non Preserved		2,398.25
30/06/2014	504/015	Member/Personal Contributions - Non Preserved		1,710.19
19/02/2014	504/015	Member/Personal Contributions - Non Preserved		12,500.00
Total Amount				20,708.44
All Contributions received for the current year				20,708.44
Closing Account Balance				19,632.30