

**THE OLIVER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2013**  
Created by DARRYL on Monday 11 November, 2013 @ 13:55:09

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2013	776/006	BHP Billiton (Market Value Date: 30/06/2013, Code: BHP)	31.37	(28.00)
30/06/2013	776/007	ANZ Banking Group (Market Value Date: 30/06/2013, Code: ANZ)	28.58	3,275.00
30/06/2013	776/010	National Australia Bank (Market Value Date: 30/06/2013, Code: NAB)	29.68	3,542.78
<b>Total Amount</b>				<b>6,789.78</b>

**Calculation of permanent difference on revaluation**

30/06/2013	776/001	West Australian News - No CGT asset		
30/06/2013	776/001	- Market Value	0.00	
30/06/2013	776/001	- Less Carrying Value	0.00	
30/06/2013	776/003	AMP Limited - No CGT asset		
30/06/2013	776/003	- Market Value	0.00	
30/06/2013	776/003	- Less Carrying Value	0.00	
30/06/2013	776/004	Dyno Noble - No CGT asset		
30/06/2013	776/004	- Market Value	0.00	
30/06/2013	776/004	- Less Carrying Value	0.00	
30/06/2013	776/005	Toll Holdings - No CGT asset		
30/06/2013	776/005	- Market Value	0.00	
30/06/2013	776/005	- Less Carrying Value	0.00	
30/06/2013	776/006	BHP Billiton - No CGT asset		
30/06/2013	776/006	- Market Value	10,979.50	
30/06/2013	776/006	- Less Carrying Value	11,007.50	
30/06/2013	776/006	- Permanent Difference		(28.00)
30/06/2013	776/007	ANZ Banking Group - No CGT asset		
30/06/2013	776/007	- Market Value	14,290.00	
30/06/2013	776/007	- Less Carrying Value	11,015.00	
30/06/2013	776/007	- Permanent Difference		3,275.00
30/06/2013	776/010	National Australia Bank - No CGT asset		
30/06/2013	776/010	- Market Value	17,125.36	
30/06/2013	776/010	- Less Carrying Value	13,582.58	
30/06/2013	776/010	- Permanent Difference		3,542.78
30/06/2013	776/011	Agl Energy - No CGT asset		
30/06/2013	776/011	- Market Value	0.00	
30/06/2013	776/011	- Less Carrying Value	0.00	
<b>Total Amount</b>				<b>6,789.78</b>

**GST Amounts**

**Calculation of tax entries**

**Calculation of permanent differences**

30/06/2013	247	Oliver, Dawn Leslie - Cap Dist		3,542.78
30/06/2013	247	Oliver, Dawn Leslie - Cap Dist		3,275.00
30/06/2013	247	Oliver, Dawn Leslie - Cap Dist		(28.00)
30/06/2013	261/003	Oliver, Lyle Kenneth		2,200.00
27/02/2013	263/004	Oliver, Dawn Leslie		1,000.00

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30/06/2013	301	Accountancy Fees (Gen Exp Percent: 96.490%)		(1,539.02)
08/02/2013	303	ATO Supervisory Levy (Gen Exp Percent: 96.490%)		(192.98)
30/06/2013	307	Auditor's Remuneration (Gen Exp Percent: 96.490%)		(583.76)
01/03/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(12.06)
02/07/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
01/08/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
03/09/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
01/10/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
01/11/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
03/12/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
02/01/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
01/02/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
08/02/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(0.14)
01/03/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
02/04/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
17/04/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
30/06/2013		Exempt Pension Income		36,379.00
<b>Total Amount</b>				<b>43,971.85</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2013	239/006	BHP Billiton	96.490	533.82
30/06/2013	239/007	ANZ Banking Group	96.490	999.37
30/06/2013	239/010	National Australia Bank	96.490	1,431.64
30/06/2013	250/005	Westpac Term Deposit - 13-7349	96.490	33,340.47
30/06/2013	250/008	Westpac DIY Super Working A/c 14-6042	96.490	0.29
30/06/2013	250/009	Westpac DIY Super Savings 14-6050	96.490	73.77

**Total Unsegregated Amount 36,379.36**

**Total Exempt Pension Income 36,379.00**

Pension Member Non Deductible Expenses

30/06/2013	301	Accountancy Fees (Gen Exp Percent: 96.490%)		(1,539.02)
08/02/2013	303	ATO Supervisory Levy (Gen Exp Percent: 96.490%)		(192.98)
30/06/2013	307	Auditor's Remuneration (Gen Exp Percent: 96.490%)		(583.76)
01/03/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(12.06)
02/07/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
01/08/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
03/09/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
01/10/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)

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03/12/2012	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
02/01/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
01/02/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
08/02/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(0.14)
01/03/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
02/04/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
17/04/2013	309	Bank Charges (Gen Exp Percent: 96.490%)		(6.27)
<b>Total Amount</b>				<b>(2,397.00)</b>

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

01/07/2012	30/06/2013	<b>Non-Deductible General Expense Percentage (Manual)</b>	<b>96.490%</b>
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Investment Expense Calculation

01/07/2012	30/06/2013	<b>Non-Deductible Investment Expense Percentage (Manual)</b>	<b>96.490%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	70,818.91
Less Permanent Differences	43,971.85
<b>Taxable income for period</b>	<b>26,848.00</b>
Income Tax Expense (Taxable Income @ taxrate)	4,027.20
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>4,027.20</b>
Total Income Tax Payable	4,027.20
Less Total Imputed Credits Used	921.81
Less Total TFN Credits	6.00
<b>Income Tax Payable</b>	<b>3,099.39</b>
Add Supervisory levy	321.00
<b>Total Amount Due or Refundable</b>	<b>3,420.39</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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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**Members Weighted Amounts**

30/06/2013	501	Lyle Kenneth Oliver - Unres Non Pres		533,094.74
30/06/2013	502	Oliver, Dawn Leslie - Unres Non Pres		68,780.34
30/06/2013	503	Oliver, Lyle Kenneth - Unres Non Pres		102,271.77
30/06/2013	504	Oliver, Dawn Leslie - Unres Non Pres		5,779.99
<b>Total Amount</b>				<b>709,926.84</b>

**Profit/(Loss) Available for Allocation to Members**

30/06/2013		Profit/(Loss) for period before allocations		70,818.91
30/06/2013		Contributions		(28,810.56)
<b>Total Amount</b>				<b>42,008.35</b>

**Income Tax Expense Available for Allocation to Members**

30/06/2013		Income Tax Expense for period before allocations		4,027.20
30/06/2013		Contributions tax		(3,841.59)
<b>Total Amount</b>				<b>185.61</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>70,818.91</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>70,818.91</b>
<b>Total member opening balance</b>	<b>707,365.91</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>10.01</b>

**Lyle Kenneth Oliver**  
**Unrestricted Non Preserved**

**Members Balance**

01/07/2012		Opening balance - Unres Non Pres	533,094.74	533,094.74
01/07/2012	501/001	Opening Balance - Preserved/Taxable	(2,781.82)	(2,781.82)
01/07/2012	501/002	Opening Balance - Preserved/Tax Free	(370.74)	(370.74)
01/07/2012	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	2,779.31	2,779.31
01/07/2012	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	370.41	370.41
01/07/2012	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(2,586.87)	(2,586.87)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2012	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(19,410.29)	(19,410.29)
01/07/2012	501/081	Benefits Paid - Preserved/Taxable	2,781.82	2,781.82
30/06/2013	501/081	Benefits Paid - Preserved/Taxable	(2,909.48)	
01/07/2012	501/082	Benefits Paid - Preserved/Tax Free	370.74	370.74
30/06/2013	501/082	Benefits Paid - Preserved/Tax Free	(387.76)	
01/07/2012	501/083	Benefits Paid - Unrestricted Non Preserved/Taxable	16,630.98	16,630.98
30/06/2013	501/083	Benefits Paid - Unrestricted Non Preserved/Taxable	(18,268.12)	
01/07/2012	501/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	2,216.46	2,216.46
30/06/2013	501/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	(2,434.64)	
30/06/2013	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	17,934.08	
30/06/2013	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	33,780.17	
30/06/2013	501/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	48,694.51	
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>533,094.74</b>
30/06/2013	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,160.84	
30/06/2013	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	30,383.86	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>641,048.20</b>	

**Oliver, Dawn Leslie**  
**Unrestricted Non Preserved**

Members Balance

01/07/2012		Opening balance - Unres Non Pres	68,780.34	68,780.34
01/07/2012	502/001	Opening Balance - Preserved/Taxable	(1,562.58)	(1,562.58)
01/07/2012	502/002	Opening Balance - Preserved/Tax Free	(379.20)	(379.20)
01/07/2012	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	972.12	972.12
01/07/2012	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(146.22)	(146.22)
01/07/2012	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,884.12)	(2,884.12)
01/07/2012	502/081	Benefits Paid - Preserved/Taxable	1,562.58	1,562.58
30/06/2013	502/081	Benefits Paid - Preserved/Taxable	(1,122.80)	
01/07/2012	502/082	Benefits Paid - Preserved/Tax Free	379.20	379.20
30/06/2013	502/082	Benefits Paid - Preserved/Tax Free	(272.48)	
01/07/2012	502/083	Benefits Paid - Unrestricted Non Preserved/Taxable	1,912.00	1,912.00
30/06/2013	502/083	Benefits Paid - Unrestricted Non Preserved/Taxable	(1,499.66)	
01/07/2012	502/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	146.22	146.22

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30/06/2013	502/084	Benefits Paid - Unrestricted Non Preserved/Tax Free	(105.06)	
30/06/2013	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	1,053.81	
30/06/2013	502/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(8.53)	
30/06/2013	502/164	Internal Transfers In - Unrestricted Non Preserved/Tax Free	4,036.79	
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>68,780.34</b>
30/06/2013	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	84.25	
30/06/2013	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	3,985.67	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>74,932.33</b>	

**Oliver, Lyle Kenneth**

**Unrestricted Non Preserved**

Members Balance

01/07/2012		Opening balance - Unres Non Pres	100,408.76	100,408.76
01/07/2012	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	16,680.82	16,680.82
01/07/2012	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	2,532.37	2,532.37
01/07/2012	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	45,162.14	45,162.14
01/07/2012	503/015	Member/Personal Contributions - Non Preserved	(2,532.37)	(2,532.37)
30/06/2013	503/015	Member/Personal Contributions - Non Preserved	2,200.00	
29/05/2013	503/015	Member/Personal Contributions - Non Preserved	25,000.00	2,191.78
01/07/2012	503/023	Transfers In - Unrestricted Non Preserved/Taxable	(12,836.13)	(12,836.13)
01/07/2012	503/024	Transfers In - Unrestricted Non Preserved/Tax Free	(45,162.14)	(45,162.14)
01/07/2012	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(3,844.48)	(3,844.48)
29/05/2013	503/061	Contributions Tax - Unrestricted Non Preserved	(3,750.00)	(328.77)
01/07/2012	503/063	Income Tax - Unrestricted Non Preserved/Taxable	(0.21)	(0.21)
30/06/2013	503/171	Internal Transfers Out - Preserved/Taxable	(33,780.17)	
30/06/2013	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(17,934.08)	
30/06/2013	503/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(48,694.51)	
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>102,271.77</b>
30/06/2013	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	6,051.71	
30/06/2013	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(175.68)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>29,326.03</b>	

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<b>Oliver, Dawn Leslie</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	5,082.07	5,082.07
01/07/2012	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	759.06	759.06
01/07/2012	504/004	Opening Balance - Unrestricted Non Preserved/Tax Free	4,036.79	4,036.79
01/07/2012	504/013	Employer Contributions - Non Preserved	(776.43)	(776.43)
07/12/2012	504/013	Employer Contributions - Non Preserved	69.12	38.82
10/10/2012	504/013	Employer Contributions - Non Preserved	69.12	49.80
02/07/2012	504/013	Employer Contributions - Non Preserved	72.00	71.61
07/12/2012	504/013	Employer Contributions - Non Preserved	69.12	38.82
10/10/2012	504/013	Employer Contributions - Non Preserved	86.40	62.26
13/08/2012	504/013	Employer Contributions - Non Preserved	69.12	60.79
13/08/2012	504/013	Employer Contributions - Non Preserved	72.00	63.32
12/02/2013	504/013	Employer Contributions - Non Preserved	17.28	6.53
12/02/2013	504/013	Employer Contributions - Non Preserved	86.40	32.67
01/07/2012	504/015	Member/Personal Contributions - Non Preserved	(4,036.79)	(4,036.79)
27/02/2013	504/020	Other Contributions - Non Preserved	1,000.00	336.99
01/07/2012	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(99.09)	(99.09)
01/07/2012	504/061	Contributions Tax - Unrestricted Non Preserved	116.47	116.47
10/10/2012	504/061	Contributions Tax - Unrestricted Non Preserved	(10.37)	(7.47)
12/02/2013	504/061	Contributions Tax - Unrestricted Non Preserved	(2.59)	(0.98)
02/07/2012	504/061	Contributions Tax - Unrestricted Non Preserved	(10.80)	(10.74)
07/12/2012	504/061	Contributions Tax - Unrestricted Non Preserved	(10.37)	(5.82)
07/12/2012	504/061	Contributions Tax - Unrestricted Non Preserved	(10.37)	(5.82)
13/08/2012	504/061	Contributions Tax - Unrestricted Non Preserved	(10.37)	(9.12)
10/10/2012	504/061	Contributions Tax - Unrestricted Non Preserved	(12.96)	(9.34)
13/08/2012	504/061	Contributions Tax - Unrestricted Non Preserved	(10.80)	(9.50)
12/02/2013	504/061	Contributions Tax - Unrestricted Non Preserved	(12.96)	(4.90)
01/07/2012	504/063	Income Tax - Unrestricted Non Preserved/Taxable	(0.01)	(0.01)
30/06/2013	504/171	Internal Transfers Out - Preserved/Taxable	8.53	
30/06/2013	504/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(1,053.81)	
30/06/2013	504/174	Internal Transfers Out - Unrestricted Non Preserved/Tax Free	(4,036.79)	
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>5,779.99</b>
30/06/2013	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	342.02	
30/06/2013	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(9.93)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>1,851.06</b>	

**BAS Instalment Income Reconciliation (Label T1)**

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30/06/2013		Gross Interest		34,630.00
30/06/2013		Dividends		3,073.00
30/06/2013		Employer Contributions		611.00
30/06/2013		Member Contributions		25,000.00
		<b>Total Amount</b>		<b>63,314.00</b>

**MCS Reconciliation**  
**Oliver, Lyle Kenneth**

Personal Contributed amount

30/06/2013	503/015	Member/Personal Contributions - Non Preserved		2,200.00
29/05/2013	503/015	Member/Personal Contributions - Non Preserved		25,000.00
		<b>Total Amount</b>		<b>27,200.00</b>
		All Contributions received for the current year		27,200.00
		Closing Account Balance		29,326.03

**Oliver, Dawn Leslie**

Employer Contributed amount

07/12/2012	504/013	Employer Contributions - Non Preserved		69.12
10/10/2012	504/013	Employer Contributions - Non Preserved		69.12
02/07/2012	504/013	Employer Contributions - Non Preserved		72.00
07/12/2012	504/013	Employer Contributions - Non Preserved		69.12
10/10/2012	504/013	Employer Contributions - Non Preserved		86.40
13/08/2012	504/013	Employer Contributions - Non Preserved		69.12
13/08/2012	504/013	Employer Contributions - Non Preserved		72.00
12/02/2013	504/013	Employer Contributions - Non Preserved		17.28
12/02/2013	504/013	Employer Contributions - Non Preserved		86.40
		<b>Total Amount</b>		<b>610.56</b>

Other Contributions

27/02/2013	504/020	Other Contributions - Non Preserved		1,000.00
		<b>Total Amount</b>		<b>1,000.00</b>
		All Contributions received for the current year		1,610.56
		Closing Account Balance		1,851.06