

**THE OLIVER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
Created by DARRYL on Tuesday 15 September, 2015 @ 10:46:10

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2015	776/006	BHP Billiton (Market Value Date: 30/06/2015, Code: BHP)	27.05	(2,345.31)
30/06/2015	776/007	ANZ Banking Group (Market Value Date: 30/06/2015, Code: ANZ)	32.20	(570.00)
30/06/2015	776/010	National Australia Bank (Market Value Date: 30/06/2015, Code: NAB)	33.31	305.81
30/06/2015	776/014	South32 Limited (Market Value Date: 30/06/2015, Code: S32)	1.79	(125.69)
<b>Total Amount</b>				<b>(2,735.19)</b>

**Calculation of permanent difference on revaluation**

30/06/2015	776/001	West Australian News - No CGT asset		
30/06/2015	776/001	- Market Value	0.00	
30/06/2015	776/001	- Less Carrying Value	0.00	
30/06/2015	776/003	AMP Limited - No CGT asset		
30/06/2015	776/003	- Market Value	0.00	
30/06/2015	776/003	- Less Carrying Value	0.00	
30/06/2015	776/004	Dyno Noble - No CGT asset		
30/06/2015	776/004	- Market Value	0.00	
30/06/2015	776/004	- Less Carrying Value	0.00	
30/06/2015	776/005	Toll Holdings - No CGT asset		
30/06/2015	776/005	- Market Value	0.00	
30/06/2015	776/005	- Less Carrying Value	0.00	
30/06/2015	776/006	BHP Billiton - No CGT asset		
30/06/2015	776/006	- Market Value	9,467.50	
30/06/2015	776/006	- Less Carrying Value	11,812.81	
30/06/2015	776/006	- Permanent Difference		(2,345.31)
30/06/2015	776/007	ANZ Banking Group - No CGT asset		
30/06/2015	776/007	- Market Value	16,100.00	
30/06/2015	776/007	- Less Carrying Value	16,670.00	
30/06/2015	776/007	- Permanent Difference		(570.00)
30/06/2015	776/010	National Australia Bank - No CGT asset		
30/06/2015	776/010	- Market Value	19,219.87	
30/06/2015	776/010	- Less Carrying Value	18,914.06	
30/06/2015	776/010	- Permanent Difference		305.81
30/06/2015	776/011	Agl Energy - No CGT asset		
30/06/2015	776/011	- Market Value	0.00	
30/06/2015	776/011	- Less Carrying Value	0.00	
30/06/2015	776/014	South32 Limited - No CGT asset		
30/06/2015	776/014	- Market Value	626.50	
30/06/2015	776/014	- Less Carrying Value	752.19	
30/06/2015	776/014	- Permanent Difference		(125.69)
<b>Total Amount</b>				<b>(2,735.19)</b>

**GST Amounts**

**Calculation of tax entries**

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Calculation of permanent differences</b>				
22/12/2014	301	Accountancy Fees (Gen Exp Percent: 89.410%)		(1,475.26)
22/12/2014	302	Administration Costs (Gen Exp Percent: 89.410%)		(143.06)
11/05/2015	303	ATO Supervisory Levy (Gen Exp Percent: 89.410%)		(346.91)
22/12/2014	307	Auditor's Remuneration (Gen Exp Percent: 89.410%)		(491.76)
01/04/2015	309	Bank Charges (Gen Exp Percent: 89.410%)		(2.24)
30/06/2015	330	South32 Limited (776/014) - Non Tax Revn		(125.69)
30/06/2015	330	National Australia Bank (776/010) - Non Tax Revn		305.81
30/06/2015	330	ANZ Banking Group (776/007) - Non Tax Revn		(570.00)
30/06/2015	330	BHP Billiton (776/006) - Non Tax Revn		(2,345.31)
30/06/2015	413/001	Oliver, Lyle Kenneth		(4,233.60)
30/06/2015	413/002	Oliver, Dawn Leslie		(391.20)
30/06/2015	416/001	Lyle Kenneth Oliver		(31,766.40)
30/06/2015	416/002	Oliver, Dawn Leslie		(5,608.80)
30/06/2015		Exempt Pension Income		38,250.00
<b>Total Amount</b>				<b>(8,944.42)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	239/006	BHP Billiton	89.410	657.26
30/06/2015	239/007	ANZ Banking Group	89.410	1,136.79
30/06/2015	239/010	National Australia Bank	89.410	1,589.51
30/06/2015	250/005	Westpac Term Deposit - 13-7349	89.410	34,692.12
30/06/2015	250/008	Westpac DIY Super Working 14-6042	89.410	116.52
30/06/2015	250/009	Westpac DIY Super Savings 14-6050	89.410	58.17
<b>Total Unsegregated Amount</b>				<b>38,250.37</b>

**Total Exempt Pension Income 38,250.00**

Pension Member Non Deductible Expenses

22/12/2014	301	Accountancy Fees (Gen Exp Percent: 89.410%)		(1,475.26)
22/12/2014	302	Administration Costs (Gen Exp Percent: 89.410%)		(143.06)
11/05/2015	303	ATO Supervisory Levy (Gen Exp Percent: 89.410%)		(346.91)
22/12/2014	307	Auditor's Remuneration (Gen Exp Percent: 89.410%)		(491.76)
01/04/2015	309	Bank Charges (Gen Exp Percent: 89.410%)		(2.24)
<b>Total Amount</b>				<b>(2,459.00)</b>

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

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General Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>		<b>89.410%</b>
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Investment Expense Calculation

01/07/2014	30/06/2015	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>		<b>89.410%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	38,204.89
Less Permanent Differences	(8,944.42)
<b>Taxable income for period</b>	<b>47,151.00</b>
Income Tax Expense (Taxable Income @ taxrate)	7,072.65
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>7,072.65</b>
Total Income Tax Payable	7,072.65
Less Total Imputed Credits Used	1,091.58
Less Total Instalments paid	5,547.00
<b>Income Tax Payable</b>	<b>434.07</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>693.07</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

30/06/2015	501	Lyle Kenneth Oliver - Unres Non Pres	625,400.79
30/06/2015	502	Oliver, Dawn Leslie - Unres Non Pres	73,077.57
30/06/2015	503	Oliver, Lyle Kenneth - Unres Non Pres	54,259.70
30/06/2015	504	Oliver, Dawn Leslie - Unres Non Pres	26,088.68
		<b>Total Amount</b>	<b>778,826.74</b>

Profit/(Loss) Available for Allocation to Members

30/06/2015	Profit/(Loss) for period before allocations	38,204.89
30/06/2015	Contributions	(42,909.72)
30/06/2015	Pensions paid	42,000.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>37,295.17</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2015		Income Tax Expense for period before allocations		7,072.65
30/06/2015		Contributions tax		(6,436.42)
<b>Total Amount</b>				<b>636.23</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surcharge)</b>				<b>38,204.89</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>38,204.89</b>
<b>Total member opening balance</b>				<b>765,913.98</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>4.99</b>
<b>Lyle Kenneth Oliver</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	625,400.79	625,400.79
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(14,369.02)	(14,369.02)
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,278.39)	(1,278.39)
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,499.41)	(1,499.41)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(16,853.18)	(16,853.18)
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	31,222.20	31,222.20
30/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(31,766.40)	
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	2,777.80	2,777.80
30/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,233.60)	
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>625,400.79</b>
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	26,426.26	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	3,521.90	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>619,348.95</b>	

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

Members Balance

01/07/2014		Opening balance - Unres Non Pres	73,077.57	73,077.57
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(1,632.19)	(1,632.19)
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(222.57)	(222.57)
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(257.43)	(257.43)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,887.81)	(1,887.81)
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	3,520.00	3,520.00
30/06/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(5,608.80)	
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	480.00	480.00
30/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(391.20)	
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>73,077.57</b>
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	3,271.26	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	228.16	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>70,576.99</b>	

**Oliver, Lyle Kenneth**

**Unrestricted Non Preserved**

Members Balance

01/07/2014		Opening balance - Unres Non Pres	47,803.32	47,803.32
01/07/2014	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	18,477.29	18,477.29
01/07/2014	503/015	Member/Personal Contributions - Non Preserved	(20,708.45)	(20,708.45)
14/11/2014	503/015	Member/Personal Contributions - Non Preserved	403.50	252.05
16/12/2014	503/015	Member/Personal Contributions - Non Preserved	2,833.50	1,521.55
11/05/2015	503/015	Member/Personal Contributions - Non Preserved	2,461.86	337.24
09/09/2014	503/015	Member/Personal Contributions - Non Preserved	399.50	321.79
25/07/2014	503/015	Member/Personal Contributions - Non Preserved	399.50	372.14
30/06/2015	503/015	Member/Personal Contributions - Non Preserved	(399.50)	
22/12/2014	503/015	Member/Personal Contributions - Non Preserved	1,180.00	614.25
11/03/2015	503/015	Member/Personal Contributions - Non Preserved	12,500.00	3,801.37

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23/04/2015	503/015	Member/Personal Contributions - Non Preserved	1,273.00	237.16
25/02/2015	503/015	Member/Personal Contributions - Non Preserved	403.50	138.18
01/07/2014	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(988.93)	(988.93)
01/07/2014	503/061	Contributions Tax - Unrestricted Non Preserved	3,106.27	3,106.27
14/11/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(60.52)	(37.80)
09/09/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(59.92)	(48.26)
30/06/2015	503/061	Contributions Tax - Unrestricted Non Preserved	59.92	
16/12/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(425.02)	(228.23)
11/05/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(369.28)	(50.59)
23/04/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(190.95)	(35.57)
25/07/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(59.92)	(55.82)
22/12/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(177.00)	(92.14)
11/03/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(1,875.00)	(570.21)
25/02/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(60.52)	(20.73)
01/07/2014	503/063	Income Tax - Unrestricted Non Preserved/Taxable	113.82	113.82
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>54,259.70</b>
30/06/2015	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	2,598.30	
30/06/2015	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(429.65)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>68,208.62</b>	

**Oliver, Dawn Leslie**

**Unrestricted Non Preserved**

Members Balance

01/07/2014		Opening balance - Unres Non Pres	19,632.30	19,632.30
01/07/2014	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	17,781.24	17,781.24
01/07/2014	504/015	Member/Personal Contributions - Non Preserved	(20,708.44)	(20,708.44)
30/06/2015	504/015	Member/Personal Contributions - Non Preserved	(399.50)	
23/04/2015	504/015	Member/Personal Contributions - Non Preserved	1,273.00	237.16
11/03/2015	504/015	Member/Personal Contributions - Non Preserved	12,500.00	3,801.37
22/12/2014	504/015	Member/Personal Contributions - Non Preserved	1,180.00	614.25
11/05/2015	504/015	Member/Personal Contributions - Non Preserved	2,461.86	337.24
14/11/2014	504/015	Member/Personal Contributions - Non Preserved	403.50	252.05
25/02/2015	504/015	Member/Personal Contributions - Non Preserved	403.50	138.18
09/09/2014	504/015	Member/Personal Contributions - Non Preserved	399.50	321.79
16/12/2014	504/015	Member/Personal Contributions - Non Preserved	2,833.50	1,521.55
25/07/2014	504/015	Member/Personal Contributions - Non Preserved	399.50	372.14
01/07/2014	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(202.36)	(202.36)
01/07/2014	504/061	Contributions Tax - Unrestricted Non Preserved	3,106.27	3,106.27
22/12/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(177.00)	(92.14)
23/04/2015	504/061	Contributions Tax - Unrestricted Non Preserved	(190.95)	(35.57)
25/02/2015	504/061	Contributions Tax - Unrestricted Non Preserved	(60.52)	(20.73)
11/03/2015	504/061	Contributions Tax - Unrestricted Non Preserved	(1,875.00)	(570.21)
11/05/2015	504/061	Contributions Tax - Unrestricted Non Preserved	(369.28)	(50.59)

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14/11/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(60.52)	(37.80)
09/09/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(59.92)	(48.26)
25/07/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(59.92)	(55.82)
16/12/2014	504/061	Contributions Tax - Unrestricted Non Preserved	(425.02)	(228.23)
30/06/2015	504/061	Contributions Tax - Unrestricted Non Preserved	59.92	
01/07/2014	504/063	Income Tax - Unrestricted Non Preserved/Taxable	23.29	23.29
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>26,088.68</b>
30/06/2015	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	1,249.29	
30/06/2015	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(206.58)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>38,911.66</b>	

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

30/06/2015	Gross Interest	38,997.00
30/06/2015	Dividends	3,785.00
30/06/2015	Member Contributions	42,910.00
<b>Total Amount</b>		<b>85,692.00</b>

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

Personal Contributed amount

14/11/2014	503/015	Member/Personal Contributions - Non Preserved	403.50
16/12/2014	503/015	Member/Personal Contributions - Non Preserved	2,833.50
11/05/2015	503/015	Member/Personal Contributions - Non Preserved	2,461.86
09/09/2014	503/015	Member/Personal Contributions - Non Preserved	399.50
25/07/2014	503/015	Member/Personal Contributions - Non Preserved	399.50
30/06/2015	503/015	Member/Personal Contributions - Non Preserved	(399.50)
22/12/2014	503/015	Member/Personal Contributions - Non Preserved	1,180.00
11/03/2015	503/015	Member/Personal Contributions - Non Preserved	12,500.00
23/04/2015	503/015	Member/Personal Contributions - Non Preserved	1,273.00
25/02/2015	503/015	Member/Personal Contributions - Non Preserved	403.50
<b>Total Amount</b>			<b>21,454.86</b>

All Contributions received for the current year	21,454.86
Closing Account Balance	68,208.62

**Oliver, Dawn Leslie**

Personal Contributed amount

30/06/2015	504/015	Member/Personal Contributions - Non Preserved	(399.50)
23/04/2015	504/015	Member/Personal Contributions - Non Preserved	1,273.00
11/03/2015	504/015	Member/Personal Contributions - Non Preserved	12,500.00
22/12/2014	504/015	Member/Personal Contributions - Non Preserved	1,180.00

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14/11/2014	504/015	Member/Personal Contributions - Non Preserved		403.50
25/02/2015	504/015	Member/Personal Contributions - Non Preserved		403.50
09/09/2014	504/015	Member/Personal Contributions - Non Preserved		399.50
16/12/2014	504/015	Member/Personal Contributions - Non Preserved		2,833.50
25/07/2014	504/015	Member/Personal Contributions - Non Preserved		399.50
<b>Total Amount</b>				<b>21,454.86</b>
All Contributions received for the current year				21,454.86
Closing Account Balance				38,911.66