

THE OLIVER SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2017
Created by DARRYL on Monday 18 September, 2017 @ 13:07:16

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2017	776/006	BHP Billiton (Market Value Date: 30/06/2017, Code: BHP)	23.28	1,620.50
30/06/2017	776/007	ANZ Banking Group (Market Value Date: 30/06/2017, Code: ANZ)	28.72	2,300.00
30/06/2017	776/010	National Australia Bank (Market Value Date: 30/06/2017, Code: NAB)	29.59	2,400.32
30/06/2017	776/014	South32 Limited (Market Value Date: 30/06/2017, Code: S32)	2.68	399.00
Total Amount				6,719.82

Calculation of permanent difference on revaluation

30/06/2017	776/001	West Australian News - No CGT asset		
30/06/2017	776/001	- Market Value	0.00	
30/06/2017	776/001	- Less Carrying Value	0.00	
30/06/2017	776/003	AMP Limited - No CGT asset		
30/06/2017	776/003	- Market Value	0.00	
30/06/2017	776/003	- Less Carrying Value	0.00	
30/06/2017	776/004	Dyno Noble - No CGT asset		
30/06/2017	776/004	- Market Value	0.00	
30/06/2017	776/004	- Less Carrying Value	0.00	
30/06/2017	776/005	Toll Holdings - No CGT asset		
30/06/2017	776/005	- Market Value	0.00	
30/06/2017	776/005	- Less Carrying Value	0.00	
30/06/2017	776/006	BHP Billiton - No CGT asset		
30/06/2017	776/006	- Market Value	8,148.00	
30/06/2017	776/006	- Less Carrying Value	6,527.50	
30/06/2017	776/006	- Permanent Difference		1,620.50
30/06/2017	776/007	ANZ Banking Group - No CGT asset		
30/06/2017	776/007	- Market Value	14,360.00	
30/06/2017	776/007	- Less Carrying Value	12,060.00	
30/06/2017	776/007	- Permanent Difference		2,300.00
30/06/2017	776/010	National Australia Bank - No CGT asset		
30/06/2017	776/010	- Market Value	17,073.43	
30/06/2017	776/010	- Less Carrying Value	14,673.11	
30/06/2017	776/010	- Permanent Difference		2,400.32
30/06/2017	776/011	Agl Energy - No CGT asset		
30/06/2017	776/011	- Market Value	0.00	
30/06/2017	776/011	- Less Carrying Value	0.00	
30/06/2017	776/014	South32 Limited - No CGT asset		
30/06/2017	776/014	- Market Value	938.00	
30/06/2017	776/014	- Less Carrying Value	539.00	
30/06/2017	776/014	- Permanent Difference		399.00
Total Amount				6,719.82

GST Amounts

Calculation of tax entries

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Calculation of permanent differences				
30/06/2017	247	Oliver, Dawn Leslie - Cap Dist		399.00
30/06/2017	247	Oliver, Dawn Leslie - Cap Dist		2,400.32
30/06/2017	247	Oliver, Dawn Leslie - Cap Dist		2,300.00
30/06/2017	247	Oliver, Dawn Leslie - Cap Dist		1,620.50
28/11/2016	301	Accountancy Fees (Gen Exp Percent: 81.580%)		(1,525.55)
28/11/2016	302	Administration Costs (Gen Exp Percent: 81.580%)		(168.01)
28/12/2016	303	ATO Supervisory Levy (Gen Exp Percent: 81.580%)		(211.29)
28/11/2016	307	Auditor's Remuneration (Gen Exp Percent: 81.580%)		(628.17)
01/02/2017	309	Bank Charges (Gen Exp Percent: 81.580%)		(4.08)
01/05/2017	309	Bank Charges (Gen Exp Percent: 81.580%)		(2.04)
30/06/2017	413/001	Oliver, Lyle Kenneth		(4,116.00)
30/06/2017	413/002	Oliver, Dawn Leslie		(456.40)
30/06/2017	416/001	Oliver, Lyle Kenneth		(30,884.00)
30/06/2017	416/002	Oliver, Dawn Leslie		(6,543.60)
30/06/2017		Exempt Pension Income		20,630.00
Total Amount				(17,189.32)
Calculation of Exempt Pension Income				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2017	239/006	BHP Billiton	81.580	292.46
30/06/2017	239/007	ANZ Banking Group	81.580	932.35
30/06/2017	239/010	National Australia Bank	81.580	1,331.45
30/06/2017	239/014	South32 Limited	81.580	17.38
30/06/2017	250/005	Westpac Term Deposit - 13-7349	81.580	17,957.49
30/06/2017	250/008	Westpac DIY Super Working 14-6042	81.580	53.30
30/06/2017	250/009	Westpac DIY Super Savings 14-6050	81.580	45.11
Total Unsegregated Amount				20,629.54
Total Exempt Pension Income				20,630.00
<u>Pension Member Non Deductible Expenses</u>				
28/11/2016	301	Accountancy Fees (Gen Exp Percent: 81.580%)		(1,525.55)
28/11/2016	302	Administration Costs (Gen Exp Percent: 81.580%)		(168.01)
28/12/2016	303	ATO Supervisory Levy (Gen Exp Percent: 81.580%)		(211.29)
28/11/2016	307	Auditor's Remuneration (Gen Exp Percent: 81.580%)		(628.17)
01/02/2017	309	Bank Charges (Gen Exp Percent: 81.580%)		(4.08)
01/05/2017	309	Bank Charges (Gen Exp Percent: 81.580%)		(2.04)
Total Amount				(2,539.00)

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Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2016	30/06/2017	Non-Deductible General Expense Percentage (Actuarial %)	81.580%
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Investment Expense Calculation

01/07/2016	30/06/2017	Non-Deductible Investment Expense Percentage (Actuarial %)	81.580%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	19,853.81
Less Permanent Differences	(17,189.32)
Taxable income for period	37,042.00
Income Tax Expense (Taxable Income @ taxrate)	5,556.30
Total Income Tax Payable (Taxable Income @ taxrate)	5,556.30
Total Income Tax Payable	5,556.30
Less Total Imputed Credits Used	940.03
Less Total Instalments paid	4,764.00
Income Tax Payable	(147.73)
Add Supervisory levy	259.00
Total Amount Due or Refundable	111.27

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

30/06/2017	501	Oliver, Lyle Kenneth - Unres Non Pres	594,359.13
30/06/2017	502	Oliver, Dawn Leslie - Unres Non Pres	65,831.64
30/06/2017	503	Oliver, Lyle Kenneth - Unres Non Pres	88,483.63
30/06/2017	504	Oliver, Dawn Leslie - Unres Non Pres	58,809.04
Total Amount			807,483.44

Profit/(Loss) Available for Allocation to Members

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2017		Profit/(Loss) for period before allocations		19,853.81
30/06/2017		Contributions		(32,958.95)
30/06/2017		Pensions paid		42,000.00
		Total Amount		28,894.86

Income Tax Expense Available for Allocation to Members

30/06/2017		Income Tax Expense for period before allocations		5,556.30
30/06/2017		Contributions tax		(4,943.86)
		Total Amount		612.44

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharges)	19,853.81
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	19,853.81
Total member opening balance	797,955.17
Fund Rate (Profit after exclusion/Total member opening balance)	2.49

Oliver, Lyle Kenneth
Unrestricted Non Preserved

Members Balance

01/07/2016		Opening balance - Unres Non Pres	594,359.13	594,359.13
01/07/2016	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(21,918.57)	(21,918.57)
01/07/2016	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(3,071.25)	(3,071.25)
01/07/2016	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,353.15)	(1,353.15)
01/07/2016	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(9,657.03)	(9,657.03)
01/07/2016	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	31,575.60	31,575.60
30/06/2017	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(30,884.00)	
01/07/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	4,424.40	4,424.40
30/06/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,116.00)	
		Total Amount - Unres Non Pres (Weighted)		594,359.13

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2017	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	18,767.28	
30/06/2017	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	2,501.17	
		Closing Balance - Unrestricted Non Pres	580,627.58	

Oliver, Dawn Leslie
Unrestricted Non Preserved

Members Balance

01/07/2016		Opening balance - Unres Non Pres	65,831.64	65,831.64
01/07/2016	502/002	Opening Balance - Preserved/Tax Free	(0.06)	(0.06)
01/07/2016	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(4,169.26)	(4,169.26)
01/07/2016	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(576.03)	(576.03)
01/07/2016	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(152.31)	(152.31)
01/07/2016	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,102.34)	(1,102.34)
01/07/2016	502/059	Pensions Paid - Preserved/Tax Free	0.06	0.06
01/07/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	5,271.60	5,271.60
30/06/2017	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,543.60)	
01/07/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	728.34	728.34
30/06/2017	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(456.40)	
		Total Amount - Unres Non Pres (Weighted)		65,831.64

30/06/2017	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	2,202.12	
30/06/2017	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	153.59	
		Closing Balance - Unrestricted Non Pres	61,187.35	

Oliver, Lyle Kenneth

Unrestricted Non Preserved

Members Balance

01/07/2016		Opening balance - Unres Non Pres	83,719.50	83,719.50
01/07/2016	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	15,510.88	15,510.88
01/07/2016	503/015	Member/Personal Contributions - Non Preserved	(17,141.04)	(17,141.04)
24/10/2016	503/015	Member/Personal Contributions - Non Preserved	762.50	520.17
28/03/2017	503/015	Member/Personal Contributions - Non Preserved	12,500.00	3,219.18
25/07/2016	503/015	Member/Personal Contributions - Non Preserved	770.00	717.26

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28/11/2016	503/015	Member/Personal Contributions - Non Preserved	1,422.97	834.29
26/04/2017	503/015	Member/Personal Contributions - Non Preserved	261.50	46.57
22/02/2017	503/015	Member/Personal Contributions - Non Preserved	762.50	267.40
01/07/2016	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(1,297.81)	(1,297.81)
01/07/2016	503/061	Contributions Tax - Unrestricted Non Preserved	2,571.16	2,571.16
24/10/2016	503/061	Contributions Tax - Unrestricted Non Preserved	(114.38)	(78.03)
25/07/2016	503/061	Contributions Tax - Unrestricted Non Preserved	(115.50)	(107.59)
28/03/2017	503/061	Contributions Tax - Unrestricted Non Preserved	(1,875.00)	(482.88)
26/04/2017	503/061	Contributions Tax - Unrestricted Non Preserved	(39.22)	(6.98)
28/11/2016	503/061	Contributions Tax - Unrestricted Non Preserved	(213.45)	(125.15)
22/02/2017	503/061	Contributions Tax - Unrestricted Non Preserved	(114.38)	(40.11)
01/07/2016	503/063	Income Tax - Unrestricted Non Preserved/Taxable	356.81	356.81
Total Amount - Unres Non Pres (Weighted)				88,483.63
30/06/2017	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	3,166.28	
30/06/2017	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(367.91)	
Closing Balance - Unrestricted Non Pres			100,525.41	

Oliver, Dawn Leslie

Unrestricted Non Preserved

Members Balance

01/07/2016		Opening balance - Unres Non Pres	54,044.90	54,044.90
01/07/2016	504/003	Opening Balance - Unrestricted Non Preserved/Taxable	15,133.24	15,133.24
01/07/2016	504/015	Member/Personal Contributions - Non Preserved	(17,141.03)	(17,141.03)
28/11/2016	504/015	Member/Personal Contributions - Non Preserved	1,422.98	834.30
24/10/2016	504/015	Member/Personal Contributions - Non Preserved	762.50	520.17
25/07/2016	504/015	Member/Personal Contributions - Non Preserved	770.00	717.26
28/03/2017	504/015	Member/Personal Contributions - Non Preserved	12,500.00	3,219.18
26/04/2017	504/015	Member/Personal Contributions - Non Preserved	261.50	46.57
22/02/2017	504/015	Member/Personal Contributions - Non Preserved	762.50	267.40
01/07/2016	504/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(776.99)	(776.99)
01/07/2016	504/061	Contributions Tax - Unrestricted Non Preserved	2,571.16	2,571.16
28/11/2016	504/061	Contributions Tax - Unrestricted Non Preserved	(213.45)	(125.15)
26/04/2017	504/061	Contributions Tax - Unrestricted Non Preserved	(39.22)	(6.98)
25/07/2016	504/061	Contributions Tax - Unrestricted Non Preserved	(115.50)	(107.59)
24/10/2016	504/061	Contributions Tax - Unrestricted Non Preserved	(114.38)	(78.03)
28/03/2017	504/061	Contributions Tax - Unrestricted Non Preserved	(1,875.00)	(482.88)
22/02/2017	504/061	Contributions Tax - Unrestricted Non Preserved	(114.38)	(40.11)
01/07/2016	504/063	Income Tax - Unrestricted Non Preserved/Taxable	213.62	213.62
Total Amount - Unres Non Pres (Weighted)				58,809.04
30/06/2017	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	2,104.41	

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30/06/2017	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(244.53)	
		Closing Balance - Unrestricted Non Pres	69,912.33	

BAS Instalment Income Reconciliation (Label T1)

30/06/2017		Gross Interest		22,133.00
30/06/2017		Dividends		3,154.00
30/06/2017		Member Contributions		32,959.00
		Total Amount		58,246.00

MCS Reconciliation

Oliver, Lyle Kenneth

Personal Contributed amount

24/10/2016	503/015	Member/Personal Contributions - Non Preserved		762.50
28/03/2017	503/015	Member/Personal Contributions - Non Preserved		12,500.00
25/07/2016	503/015	Member/Personal Contributions - Non Preserved		770.00
28/11/2016	503/015	Member/Personal Contributions - Non Preserved		1,422.97
26/04/2017	503/015	Member/Personal Contributions - Non Preserved		261.50
22/02/2017	503/015	Member/Personal Contributions - Non Preserved		762.50
		Total Amount		16,479.47

All Contributions received for the current year	16,479.47
Closing Account Balance	100,525.42

Oliver, Dawn Leslie

Personal Contributed amount

28/11/2016	504/015	Member/Personal Contributions - Non Preserved		1,422.98
24/10/2016	504/015	Member/Personal Contributions - Non Preserved		762.50
25/07/2016	504/015	Member/Personal Contributions - Non Preserved		770.00
28/03/2017	504/015	Member/Personal Contributions - Non Preserved		12,500.00
26/04/2017	504/015	Member/Personal Contributions - Non Preserved		261.50
22/02/2017	504/015	Member/Personal Contributions - Non Preserved		762.50
		Total Amount		16,479.48

All Contributions received for the current year	16,479.48
Closing Account Balance	69,912.33