# THE DB & DM KELLY SUPERANNUATION FUND PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 12 MARCH 2010

**Asset Details** 

Account Code

776/018

Asset Fosters Group Date Sold 12 March 2010

#### **Transactions Details**

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Transaction			Cost Base	Adjusted	CPI	CPI	CGT		Taxable	Non Taxable
Type	Units	Cost	Adjust^	Cost Base	Purchase	Sale	Cost Base	Consideration Method	Profit/(Loss)*	Profit/(Loss)*
Transactions										
Purchase	2,000.0000	8,826.70		8,826.70			8,826.70	10,602.10 Discounted *	1,183.60	591.80
								Indexation	1,775.40	
Purchase	39.0000	190.00		190.00			190.00	206.74 Discounted *	11.16	5.58
								Indexation	16.74	
Purchase	40.0000	168.22		168.22			168.22	212.04 Discounted *	29.21	14.61
								Indexation	43.82	
Purchase	50.0000	218.30		218.30			218.30	265.05 Discounted *	31.17	15.58
								Indexation	46.75	
Purchase	43.0000	186.29		186.29			186.29	227.94 Discounted *	27.77	13.88
								Indexation	41.65	
Purchase	49.0000	228.06		228.06			228.06	259.75 Discounted *	21.13	10.56
								Indexation	31.69	
Purchase	39.0000	205.44		205.44			205.44	206.74 Discounted *	0.87	0.43
								Indexation	1.30	
Purchase	43.0000	242.95		242.95			242.95	227.94 Other *	(15.01)	
_	2,303.0000	10,265.96		10,265.96		_	10,265.96	12,208.30	1,289.90	652.44
	Transaction Type  Transactions Purchase  Purchase  Purchase  Purchase  Purchase  Purchase  Purchase  Purchase	Transaction         Units           Transactions         2,000.0000           Purchase         2,000.0000           Purchase         39.0000           Purchase         40.0000           Purchase         50.0000           Purchase         43.0000           Purchase         39.0000           Purchase         39.0000           Purchase         43.0000	Transaction Type         Units         Cost           Transactions         2,000.0000         8,826.70           Purchase         2,000.0000         190.00           Purchase         40.0000         168.22           Purchase         50.0000         218.30           Purchase         43.0000         186.29           Purchase         49.0000         228.06           Purchase         39.0000         205.44           Purchase         43.0000         242.95	Transaction         Cost Base Adjust^           Type         Units         Cost Base Adjust^           Transactions         Purchase         2,000.0000         8,826.70           Purchase         39.0000         190.00           Purchase         40.0000         168.22           Purchase         50.0000         218.30           Purchase         43.0000         186.29           Purchase         49.0000         228.06           Purchase         39.0000         205.44           Purchase         43.0000         242.95	Transaction Type         Units         Cost Adjust^ Adjusted Adjust^ Cost Base           Transactions         Purchase         2,000.0000         8,826.70         8,826.70           Purchase         39.0000         190.00         190.00           Purchase         40.0000         168.22         168.22           Purchase         50.0000         218.30         218.30           Purchase         43.0000         186.29         186.29           Purchase         49.0000         228.06         228.06           Purchase         39.0000         205.44         205.44           Purchase         43.0000         242.95         242.95	Transaction         Units         Cost Adjust^A Adjusted Adjusted Adjusted CPI Cost Base Purchase         CPI Purchase           Transactions         8,826.70         8,826.70           Purchase         2,000.0000         8,826.70           Purchase         39.0000         190.00           Purchase         40.0000         168.22           Purchase         50.0000         218.30           Purchase         43.0000         186.29           Purchase         49.0000         228.06           Purchase         39.0000         205.44           Purchase         43.0000         242.95           242.95         242.95	Transaction         Units         Cost Adjust^A Adjusted Adjusted Adjusted Adjusted Cost Base Purchase         CPI Sale           Transactions         Purchase         2,000,0000         8,826.70         8,826.70           Purchase         39,0000         190,000         190,000           Purchase         40,0000         168.22         168.22           Purchase         50,0000         218.30         218.30           Purchase         43,0000         186.29         186.29           Purchase         49,0000         228.06         228.06           Purchase         39,0000         205.44         205.44           Purchase         43,0000         242.95         242.95	Transaction Type         Units         Cost Adjust^A Adjusted Adjusted Adjusted Cost Base Purchase         CPI COT Cost Base Sale Cost Base Purchase         Cost Base Sale Cost Base Purchase           Transactions         Purchase         2,000.0000         8,826.70         8,826.70         8,826.70         8,826.70           Purchase         39.0000         190.00	Transaction   Type   Units   Cost Base   Adjusted   CPI   CPI   CGT   CGT   Cost Base   Consideration   Method	Transaction   Transaction   Transaction   Transaction   Transaction   Transaction   Transactions   Transactio

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

<sup>\*</sup> Best/selected method

## THE DB & DM KELLY SUPERANNUATION FUND PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 12 MARCH 2010

#### **Asset Details**

Account Code 776/018
Asset Fosters Group
Date Sold 12 March 2010

### **Disposal Details**

Units Sold	2,303.0000	Profit/(Loss) Summary	<u>Taxable</u>	Non Taxable	<u>Total</u>
Original Cost	10,265.96	- Indexation Method			
Consideration	12,208.30	- Discounted Method*	1,304.91	652.44	1,957.35
Total Tax Deferred^		- Other Method*	(15.01)		(15.01)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation is not included in	the calculations or journal	entries but as an adjustmen	to Taxable Capital
		Profits/(Losses))			
Total Profit/(Loss)	1,942.34				

For assets acquired before 21 September 1999 and held for 12 months or more, a fund can calculate capital gains using either the Indexation Method or the Discounted Method. For assets acquired after 21 September 1999 and held for 12 months or more, a fund can only calculate capital gains using the Discounted Method. For assets held less than 12 months, neither the Indexation Method or Discounted Method can be used. These disposals generate "Other" Capital Gains/Losses.

#### **Journal Entry**

This Journal Entry assumes the consideration received has been posted to the Disposal of Investments Proceeds Account (A/c: 491)

Account Description	Account	Units	Debit	Credit	Tax Deferred	Indexed Capital Gain
Disposal of Investments Proceeds Account Fosters Group Taxable Profit/(Loss) Non Taxable Profit/(Loss) Distributions Received	491 776/018 235/018 236/018 239/018	2,303.0000	12,208.30	10,265.96 1,289.90 652.44		

<sup>\*</sup> Best/selected method

<sup>^</sup> Tax adjustments include deferred tax and tax free components