

Lesbros Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 DECEMBER 2014

Asset Details

Account Code 747/171
 Asset Onepath Blue Chip Imputation EF/SEL
 Date Sold 3 December 2014

Transactions Details

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust^	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
Purchase Transactions												
30/06/2005	Purchase	17,249.6898	40,835.00	140.31	40,694.69			40,694.69	30,066.22	Other *	(10,628.47)	
30/06/2007	Purchase	133.8040	269.31	1.09	268.22			268.22	233.22	Other *	(35.00)	
30/06/2008	Purchase	141.8094	371.33	1.15	370.18			370.18	247.17	Other *	(123.01)	
30/06/2009	Purchase	147.8108	218.41	1.20	217.21			217.21	257.63	Discounted * Indexation	26.95 40.42	13.47
27/08/2009	Purchase	28.9201	45.74	0.24	45.50			45.50	50.41	Discounted * Indexation	3.27 4.91	1.64
27/08/2009	Purchase	3.9833	6.30	0.03	6.27			6.27	6.94	Discounted * Indexation	0.45 0.67	0.22
		<u>17,706.0174</u>	<u>41,746.09</u>	<u>144.02</u>	<u>41,602.07</u>			<u>41,602.07</u>	<u>30,861.59</u>		<u>(10,755.81)</u>	<u>15.33</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
Income Transactions								
30/06/2006		5,410.0200	1.59					1.59
30/06/2007		10,078.5000	20.04					20.04
30/06/2008		6,746.3800	111.56					111.56
30/06/2009		632.9900	7.29					7.29
30/06/2010		119.6100	2.57					2.57
30/06/2012		221.8700	0.97					0.97
		<u>23,209.3700</u>	<u>144.02</u>					<u>144.02</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	17,706.0174				
Original Cost	41,746.09	- Indexation Method			
Consideration	30,861.59	- Discounted Method*	30.67	15.33	46.00
Total Tax Deferred^		- Other Method*	(10,786.48)		(10,786.48)
- Tax Deferred and Tax Exempt	144.02				
- Tax Free	0.00				
Building Depreciation		(Building depreciation is not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	(10,740.48)				

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	Disc Capital Gain
Disposal of Investments Proceeds Account	491		30,861.59			
Onepath Blue Chip Imputation EF/SEL	747/171	17,706.0174		41,746.09		
Taxable Profit/(Loss)	235/171		10,755.81			
Non Taxable Profit/(Loss)	236/171			15.33		
Distributions Received	238/171		144.02		144.02	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components