

**Lesbros Family Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 4 DECEMBER 2014**

**Asset Details**

Account Code      747/255  
 Asset                Blackrock - Australian Share Fund  
 Date Sold            4 December 2014

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
30/06/2005	Purchase	16,195.9994	45,093.95	591.33	44,502.62			44,502.62	27,064.68	Other *	(17,437.94)	
		<u>16,195.9994</u>	<u>45,093.95</u>	<u>591.33</u>	<u>44,502.62</u>			<u>44,502.62</u>	<u>27,064.68</u>		<u>(17,437.94)</u>	

**Purchase Transactions**

<sup>^</sup> 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
30/06/2006		9,623.3600	82.19					82.19
30/06/2007		6,516.5500	32.12					32.12
30/06/2009		380.5400	46.65					46.65
30/06/2010		291.5500	295.68					295.68
30/06/2011		367.6200	25.75		0.07			25.75
30/06/2012		6,978.6900	8.49		85.71			8.49
30/06/2013		5,205.6200	6.33		243.04			6.33
10/02/2014		(275.4000)	(165.77)		(109.63)			(165.77)
30/06/2014		3,632.7800	40.70					40.70
		<u>32,721.3100</u>	<u>372.14</u>		<u>219.19</u>			<u>372.14</u>

**Income Transactions**

**Lesbros Family Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 4 DECEMBER 2014**

**Asset Details**

Account Code      747/255  
 Asset                Blackrock - Australian Share Fund  
 Date Sold           4 December 2014

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	16,195.9994				
Original Cost	45,093.95	- Indexation Method			
Consideration	27,064.68	- Discounted Method			
Total Tax Deferred^		- Other Method*	(17,437.94)		(17,437.94)
- Tax Deferred and Tax Exempt	372.14				
- Tax Free	219.19				
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)	(17,437.94)				

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	491		27,064.68			
Blackrock - Australian Share Fund	747/255	16,195.9994		45,093.95		
Taxable Profit/(Loss)	235/255		17,437.94			
Non Taxable Profit/(Loss)	236/255					
Distributions Received	238/255		591.33		591.33	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components