

BARNETT SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 MARCH 2008

Asset Details

Account Code 782/004
 Asset Skandia Ois - Van Eyk Blueprint Balanced
 Date Sold 28 March 2008

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)*
28/11/2005	Purchase	1,076.6259	11,870.10	118.54	11,751.56			11,751.56	10,168.44	Other *	(1,583.12)	
23/12/2005	Purchase	701.7000	7,920.00	77.25	7,842.75			7,842.75	6,627.37	Other *	(1,215.38)	
27/01/2006	Purchase	691.9234	7,920.00	76.18	7,843.82			7,843.82	6,535.03	Other *	(1,308.79)	
23/02/2006	Purchase	686.5038	7,912.00	75.58	7,836.42			7,836.42	6,483.84	Other *	(1,352.58)	
23/03/2006	Purchase	668.9534	7,912.00	73.66	7,838.34			7,838.34	6,318.08	Other *	(1,520.26)	
24/04/2006	Purchase	651.5988	7,912.00	71.75	7,840.25			7,840.25	6,154.17	Other *	(1,686.08)	
22/05/2006	Purchase	678.8807	7,912.00	74.74	7,837.26			7,837.26	6,411.84	Other *	(1,425.42)	
22/06/2006	Purchase	687.3757	7,912.00	75.68	7,836.32			7,836.32	6,492.08	Other *	(1,344.24)	
30/06/2006	Purchase	402.0741	4,438.46	44.27	4,394.19			4,394.19	3,797.48	Other *	(596.71)	
25/07/2006	Purchase	730.2717	7,912.00	80.40	7,831.60			7,831.60	6,897.22	Other *	(934.38)	
24/08/2006	Purchase	722.9738	7,912.00	79.60	7,832.40			7,832.40	6,828.29	Other *	(1,004.11)	
26/09/2006	Purchase	719.1137	7,912.00	79.18	7,832.82			7,832.82	6,791.83	Other *	(1,040.99)	
27/10/2006	Purchase	694.2222	7,912.00	76.44	7,835.56			7,835.56	6,556.74	Other *	(1,278.82)	
		<u>9,112.2172</u>	<u>103,356.56</u>	<u>1,003.27</u>	<u>102,353.29</u>			<u>102,353.29</u>	<u>86,062.41</u>		<u>(16,290.88)</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
30/06/2006		4,438.4600	48.82		20.86			48.82
30/06/2007		14,990.0900	250.81		682.77			250.81
		<u>19,428.5500</u>	<u>299.63</u>		<u>703.63</u>			<u>299.63</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	9,112.2172				
Original Cost	103,356.56	- Indexation Method			
Consideration	86,062.41	- Discounted Method			
Total Tax Deferred [^]		- Other Method*	(16,290.88)		(16,290.88)
- Tax Deferred and Tax Exempt	299.62				
- Tax Free	703.65				
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)	(16,290.88)				

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		86,062.41			
Skandia Ois - Van Eyk Blueprint Balanced	782/004	9,112.2172		103,356.56		
Taxable Profit/(Loss)	235/004		16,290.88			
Non Taxable Profit/(Loss)	236/004					
Distributions Received	238/004		1,003.27		1,003.27	

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components