

O'SULLIVAN FAMILY SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 DECEMBER 2014

Asset Details

Account Code 784/006
 Asset Col Frist State Mgd Inv - Future leaders Fund
 Date Sold 29 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)*
30/06/2002	Purchase	67.0000	252.00	2.62	249.38			249.38	255.66	Discounted * Indexation	4.19 6.28	2.09
30/06/2003	Purchase	89.0000	292.00	3.48	288.52			288.52	339.60	Discounted * Indexation	34.05 51.08	17.03
31/12/2003	Purchase	30.0000	117.00	1.17	115.83			115.83	114.47	Other *	(1.36)	
30/06/2004	Purchase	221.0000	828.00	8.64	819.36			819.36	843.27	Discounted * Indexation	15.94 23.91	7.97
02/10/2004	Purchase	3,104.0000	12,500.00	121.33	12,378.67			12,378.67	11,843.93	Other *	(534.74)	
31/12/2004	Purchase	77.0000	351.00	3.01	347.99			347.99	293.81	Other *	(54.18)	
30/06/2005	Purchase	244.0000	1,070.00	9.54	1,060.46			1,060.46	931.03	Other *	(129.43)	
18/12/2005	Purchase	222.0000	1,054.00	8.68	1,045.32			1,045.32	847.09	Other *	(198.23)	
30/06/2006	Purchase	913.6624	4,054.00	35.71	4,018.29			4,018.29	3,486.26	Other *	(532.03)	
17/12/2006	Purchase	392.0232	1,838.04	15.32	1,822.72			1,822.72	1,495.84	Other *	(326.88)	
31/12/2009	Purchase	28.3059	91.11	1.11	90.00			90.00	108.01	Discounted * Indexation	12.01 18.01	6.00
31/03/2010	Purchase	3.1630	10.78	0.12	10.66			10.66	12.07	Discounted * Indexation	0.94 1.41	0.47
30/06/2010	Purchase	44.6849	135.86	1.75	134.11			134.11	170.50	Discounted * Indexation	24.26 36.39	12.13
30/09/2010	Purchase	22.8524	76.10	0.89	75.21			75.21	87.20	Discounted * Indexation	7.99 11.99	4.00
31/12/2010	Purchase	30.8898	109.17	1.21	107.96			107.96	117.87	Discounted * Indexation	6.61 9.91	3.30
27/03/2011	Purchase	6.0573	21.96	0.24	21.72			21.72	23.11	Discounted * Indexation	0.93 1.39	0.46
30/06/2011	Purchase	36.0078	123.10	1.41	121.69			121.69	137.39	Discounted *	10.47	5.23

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								Indexation	15.70	
25/09/2011	Purchase	20.1124	60.85	0.79	60.06	60.06	76.74	Discounted *	11.12	5.56
								Indexation	16.68	
18/12/2011	Purchase	32.4332	99.93	1.27	98.66	98.66	123.76	Discounted *	16.73	8.37
								Indexation	25.10	
25/03/2012	Purchase	3.3064	11.17	0.13	11.04	11.04	12.62	Discounted *	1.05	0.53
								Indexation	1.58	
30/06/2012	Purchase	78.4590	236.35	3.07	233.28	233.28	299.38	Discounted *	44.07	22.03
								Indexation	66.10	
30/09/2012	Purchase	8.7247	28.33	0.34	27.99	27.99	33.29	Discounted *	3.53	1.77
								Indexation	5.30	
09/12/2012	Purchase	36.2307	119.17	1.42	117.75	117.75	138.25	Discounted *	13.67	6.83
								Indexation	20.50	
24/03/2013	Purchase	35.4607	131.35	1.39	129.96	129.96	135.31	Discounted *	3.57	1.78
								Indexation	5.35	
30/06/2013	Purchase	17.2144	56.31	0.67	55.64	55.64	65.68	Discounted *	6.69	3.35
								Indexation	10.04	
29/09/2013	Purchase	5.8371	23.05	0.23	22.82	22.82	22.27	Other *	(0.55)	
15/12/2013	Purchase	20.4143	75.00	0.80	74.20	74.20	77.89	Discounted *	2.46	1.23
								Indexation	3.69	
30/03/2014	Purchase	13.2121	52.11	0.52	51.59	51.59	50.41	Other *	(1.18)	
30/06/2014	Purchase	131.7996	516.47	5.15	511.32	511.32	502.91	Other *	(8.41)	
28/09/2014	Purchase	5.9713	23.74	0.23	23.51	23.51	22.78	Other *	(0.73)	
14/12/2014	Purchase	84.1767	308.92	3.29	305.63	305.63	321.19	Other *	15.56	
		<u>6,024.9993</u>	<u>24,666.87</u>	<u>235.53</u>	<u>24,431.34</u>	<u>24,431.34</u>	<u>22,989.59</u>		<u>(1,551.88)</u>	<u>110.13</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
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Income Transactions

17/12/2006	1,838.0400	5.87	5.87
30/06/2008	840.9300	58.02	58.02
30/06/2010	135.8600	80.62	80.62
30/06/2012	236.3500	36.11	36.11
30/06/2013	56.3100	35.66	35.66
30/06/2014	516.4700	19.23	19.23
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	3,623.9600	235.51	235.51
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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	6,024.9993	- Indexation Method			
Original Cost	24,666.87	- Discounted Method*	220.28	110.13	330.41
Consideration	22,989.59	- Other Method*	(1,772.16)		(1,772.16)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	235.53				
- 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)	(1,441.75)				

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		22,989.59			
Col Frist State Mgd Inv - Future leaders Fund	784/006	6,024.9993		24,666.87		
Taxable Profit/(Loss)	235/006		1,551.88			
Non Taxable Profit/(Loss)	236/006			110.13		
Distributions Received	238/006		235.53		235.53	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components