

BEAR & BROOK SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2014
Created by TANEILE on Friday 8 May, 2015 @ 11:20:34

| Date | Code | Description | Market Value, Ledger Amount or Percentage | Create Entries Amount |
|---|---------|---|---|--------------------------|
| Asset revaluation amounts | | | | |
| 30/06/2014 | 784/001 | Sentinel Coronation Office Trust (Market Value Date: 30/06/2014, Code: \$-T0019) | 1.00 | 1,150.00 |
| | | Total Amount | | 1,150.00 |
| Calculation of permanent difference on revaluation | | | | |
| 30/06/2014 | 784/001 | Sentinel Coronation Office Trust - No CGT asset | | |
| 30/06/2014 | 784/001 | - Market Value | 500,000.00 | |
| 30/06/2014 | 784/001 | - Less Carrying Value | 498,850.00 | |
| 30/06/2014 | 784/001 | - Permanent Difference | | 1,150.00 |
| 30/06/2014 | 784/002 | ANZ Cash Advantage One Path - No CGT asset | | |
| 30/06/2014 | 784/002 | - Market Value | 261.19 | |
| 30/06/2014 | 784/002 | - Less Carrying Value | 261.19 | |
| | | Total Amount | | 1,150.00 |
| Calculation of tax entries | | | | |
| Calculation of timing differences | | | | |
| 30/06/2014 | 238/001 | Sentinel Coronation Office Trust | | 44,312.00 |
| 30/06/2014 | 238/003 | Sentinel Bourke Street Retail Trust | | 25,285.00 |
| | | Total Amount | | 69,597.00 |
| Calculation of permanent differences | | | | |
| 30/06/2014 | 247 | Sentinel Coronation Office Trust (784/001) - Non Tax Revn | | 1,150.00 |
| 06/11/2013 | 261/002 | Behrenbruch, Vanessa | | 2,400.00 |
| 30/06/2014 | 261/002 | Behrenbruch, Vanessa | | 1,083.50 |
| 30/06/2014 | 261/002 | Behrenbruch, Vanessa | | 163.12 |
| 01/07/2013 | 261/002 | Behrenbruch, Vanessa | | 3,300.00 |
| 06/11/2013 | 261/003 | Behrenbruch, Peter | | 2,400.00 |
| 30/06/2014 | 261/003 | Behrenbruch, Peter | | 1,083.50 |
| 30/06/2014 | 261/003 | Behrenbruch, Peter | | 163.13 |
| 01/07/2013 | 261/003 | Behrenbruch, Peter | | 1,800.00 |
| 30/06/2014 | 287/001 | Behrenbruch, Peter | | 5,226.68 |
| 30/06/2014 | 288/001 | Behrenbruch, Peter | | 5,446.63 |
| 30/06/2014 | 301 | Accountancy Fees (Gen Exp Percent: 90.193%) | | (1,706.45) |
| 12/02/2014 | 302 | Administration Costs (Gen Exp Percent: 90.193%) | | (39.68) |
| 30/06/2014 | 307 | Auditor's Remuneration (Gen Exp Percent: 90.193%) | | (248.03) |
| 30/06/2014 | 315 | Bank Charges (Gen Exp Percent: 90.193%) | | (1.04) |
| 30/06/2014 | 315 | Bank Charges (Gen Exp Percent: 90.193%) | | (50.51) |
| 30/06/2014 | 315 | Bank Charges (Gen Exp Percent: 90.193%) | | (0.09) |
| 28/06/2014 | 416/001 | Behrenbruch, Peter | | (101,950.00) |
| 30/06/2014 | 462/003 | Behrenbruch, Peter | | (5,226.68) |
| 30/06/2014 | 463/003 | Behrenbruch, Peter | | (5,446.63) |
| 30/06/2014 | | Exempt Pension Income | | 14,521.00 |

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| | | | | |
|---------------------|--|--|--|--------------------|
| Total Amount | | | | (75,931.55) |
|---------------------|--|--|--|--------------------|

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

| | | | | |
|----------------------------------|---------|-------------------------------------|--------|------------------|
| 30/06/2014 | 238/001 | Sentinel Coronation Office Trust | 90.193 | 9,639.83 |
| 30/06/2014 | 238/002 | ANZ Cash Advantage One Path | 90.193 | 28.93 |
| 30/06/2014 | 238/003 | Sentinel Bourke Street Retail Trust | 90.193 | 0.30 |
| 30/06/2014 | 250/001 | ANZ 2666-01719 | 90.193 | 4,851.86 |
| Total Unsegregated Amount | | | | 14,520.92 |

| | | | | |
|------------------------------------|--|--|--|------------------|
| Total Exempt Pension Income | | | | 14,521.00 |
|------------------------------------|--|--|--|------------------|

Pension Member Non Deductible Expenses

| | | | | |
|---------------------|-----|---|--|-------------------|
| 30/06/2014 | 301 | Accountancy Fees (Gen Exp Percent: 90.193%) | | (1,706.45) |
| 12/02/2014 | 302 | Administration Costs (Gen Exp Percent: 90.193%) | | (39.68) |
| 30/06/2014 | 307 | Auditor's Remuneration (Gen Exp Percent: 90.193%) | | (248.03) |
| 30/06/2014 | 315 | Bank Charges (Gen Exp Percent: 90.193%) | | (1.04) |
| 30/06/2014 | 315 | Bank Charges (Gen Exp Percent: 90.193%) | | (50.51) |
| 30/06/2014 | 315 | Bank Charges (Gen Exp Percent: 90.193%) | | (0.09) |
| Total Amount | | | | (2,046.00) |

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

| | | | |
|------------|------------|--|----------------|
| 01/07/2013 | 30/06/2014 | Non-Deductible General Expense Percentage (Actuarial %) | 90.193% |
|------------|------------|--|----------------|

Investment Expense Calculation

| | | | |
|------------|------------|---|----------------|
| 01/07/2013 | 30/06/2014 | Non-Deductible Investment Expense Percentage (Actuarial %) | 90.193% |
|------------|------------|---|----------------|

Entry Summary

| | |
|----------------------------|-------------|
| Fund Tax Rate (Percentage) | 15.00 |
| Total profit for period | 4,598.12 |
| Less Permanent Differences | (75,931.55) |
| Less Timing Differences | 69,597.00 |

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| Date | Code | Description | Market Value, Ledger Amount or Percentage | Create Entries Amount |
|------|------|--|---|--------------------------|
| | | Taxable income for period | | 10,932.00 |
| | | Income Tax Expense (Taxable Income @ taxrate) | | 1,639.80 |
| | | Total Income Tax Payable (Taxable Income @ taxrate) | | 1,639.80 |
| | | Total Income Tax Payable | | 1,639.80 |
| | | Income Tax Payable | | 1,639.80 |
| | | Add Supervisory levy | | 388.00 |
| | | Total Amount Due or Refundable | | 2,027.80 |

Profit/(Loss) and Tax Allocations to Members

The first amount column shows the actual value of the transaction
and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

| | | | |
|------------|-----|--|---------------------|
| 30/06/2014 | 501 | Behrenbruch, Peter - Unres Non Pres | 919,204.56 |
| 30/06/2014 | 502 | Behrenbruch, Vanessa - Preserved | 91,022.06 |
| 30/06/2014 | 503 | Behrenbruch, Peter (Accumulation) - Unres Non Pres | 3,351.78 |
| | | Total Amount | 1,013,578.40 |

Profit/(Loss) Available for Allocation to Members

| | | |
|------------|---|------------------|
| 30/06/2014 | Profit/(Loss) for period before allocations | 4,598.12 |
| 30/06/2014 | Contributions | (22,383.25) |
| 30/06/2014 | Transfers in from other funds | (10,673.31) |
| 30/06/2014 | Transfers out to other funds | 10,673.31 |
| 30/06/2014 | Pensions paid | 101,950.00 |
| | Total Amount | 84,164.87 |

Income Tax Expense Available for Allocation to Members

| | | |
|------------|--|---------------|
| 30/06/2014 | Income Tax Expense for period before allocations | 1,639.80 |
| 30/06/2014 | Contributions tax | (1,498.50) |
| | Total Amount | 141.30 |

Fund Rate or Return Calculation

| | |
|--|-----------------|
| Total profit for period (excluding Super Surcharge) | 4,598.12 |
| Less amounts excluded from fund rate calculation: | |
| Total exclusion | |

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| Date | Code | Description | Market Value, Ledger Amount or Percentage | Create Entries Amount |
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| | | Profit after exclusion | | 4,598.12 |
| | | Total member opening balance | | 1,005,933.47 |
| | | Fund Rate (Profit after exclusion/Total member opening balance) | | 0.46 |

Behrenbruch, Peter
Unrestricted Non Preserved

Members Balance

| | | | | |
|------------|---------|---|-------------------|-------------------|
| 01/07/2013 | | Opening balance - Unres Non Pres | 919,763.19 | 919,763.19 |
| 01/07/2013 | 501/003 | Opening Balance - Unrestricted Non Preserved/Taxable | 919,763.19 | 919,763.19 |
| 30/06/2014 | 501/023 | Transfers In - Unrestricted Non Preserved/Taxable | 5,226.68 | |
| 01/07/2013 | 501/023 | Transfers In - Unrestricted Non Preserved/Taxable | (954,941.63) | (954,941.63) |
| 30/06/2014 | 501/024 | Transfers In - Unrestricted Non Preserved/Tax Free | 5,446.63 | |
| 01/07/2013 | 501/035 | Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable | 178.44 | 178.44 |
| 28/06/2014 | 501/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | (101,950.00) | (558.63) |
| 01/07/2013 | 501/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | 35,000.00 | 35,000.00 |
| | | Total Amount - Unres Non Pres (Weighted) | | 919,204.56 |
| 30/06/2014 | 501/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 76,328.32 | |
| | | Closing Balance - Unrestricted Non Pres | 904,814.82 | |

Behrenbruch, Vanessa
Preserved

Members Balance

| | | | | |
|------------|---------|--|-------------|-------------|
| 01/07/2013 | | Opening balance - Preserved | 86,170.28 | 86,170.28 |
| 01/07/2013 | 502/001 | Opening Balance - Preserved/Taxable | 84,100.65 | 84,100.65 |
| 01/07/2013 | 502/002 | Opening Balance - Preserved/Tax Free | 2,069.63 | 2,069.63 |
| 30/06/2014 | 502/011 | Employer Contributions - Concessional | 4,162.50 | |
| 06/11/2013 | 502/016 | Member/Personal Contributions - Preserved | 2,400.00 | 1,551.78 |
| 30/06/2014 | 502/016 | Member/Personal Contributions - Preserved | 1,083.50 | |
| 30/06/2014 | 502/016 | Member/Personal Contributions - Preserved | 163.12 | |
| 01/07/2013 | 502/016 | Member/Personal Contributions - Preserved | 3,300.00 | 3,300.00 |
| 01/07/2013 | 502/021 | Transfers In - Preserved/Taxable | (84,122.85) | (84,122.85) |
| 01/07/2013 | 502/022 | Transfers In - Preserved/Tax Free | (2,069.63) | (2,069.63) |
| 01/07/2013 | 502/031 | Share of Profit/(Loss) - Preserved/Taxable | 16.95 | 16.95 |
| 30/06/2014 | 502/051 | Contributions Tax - Preserved | (624.38) | |
| 01/07/2013 | 502/053 | Income Tax - Preserved/Taxable | 5.25 | 5.25 |

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| Total Amount - Preserved (Weighted) | | | | 91,022.06 |
| <u>Member Allocations</u> | | | | |
| 30/06/2014 | 502/031 | Members share of profit/(loss) - Preserved/Taxable | 7,558.23 | |
| 30/06/2014 | 502/053 | Members share of tax on profit/(loss) - Preserved/Taxable | (136.28) | |
| Closing Balance - Preserved | | | 104,076.97 | |

Behrenbruch, Peter (Accumulation)

Unrestricted Non Preserved

| | | | | |
|---|---------|--|-------------|-----------------|
| <u>Members Balance</u> | | | | |
| 30/06/2014 | 503/013 | Employer Contributions - Non Preserved | 5,827.50 | |
| 06/11/2013 | 503/015 | Member/Personal Contributions - Non Preserved | 2,400.00 | 1,551.78 |
| 30/06/2014 | 503/015 | Member/Personal Contributions - Non Preserved | 1,083.50 | |
| 30/06/2014 | 503/015 | Member/Personal Contributions - Non Preserved | 163.13 | |
| 01/07/2013 | 503/015 | Member/Personal Contributions - Non Preserved | 1,800.00 | 1,800.00 |
| 30/06/2014 | 503/061 | Contributions Tax - Unrestricted Non Preserved | (874.12) | |
| 30/06/2014 | 503/093 | Transfers Out - Unrestricted Non Preserved/Taxable | (5,226.68) | |
| 30/06/2014 | 503/094 | Transfers Out - Unrestricted Non Preserved/Tax Free | (5,446.63) | |
| Total Amount - Unres Non Pres (Weighted) | | | | 3,351.78 |
| 30/06/2014 | 503/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 278.32 | |
| 30/06/2014 | 503/063 | Members share of tax on profit/(loss) - Unres Non Pres/Taxable | (5.02) | |
| Closing Balance - Unrestricted Non Pres | | | 0.00 | |

BAS Instalment Income Reconciliation (Label T1)

| | | |
|---------------------|------------------------|------------------|
| 30/06/2014 | Gross Interest | 5,379.00 |
| 30/06/2014 | Employer Contributions | 9,990.00 |
| 30/06/2014 | Trust Distributions | 10,720.00 |
| 30/06/2014 | Other Income | (93.00) |
| Total Amount | | 25,996.00 |

MCS Reconciliation

Behrenbruch, Vanessa

| | | | | |
|------------------------------------|---------|---|----------|--|
| <u>Personal Contributed amount</u> | | | | |
| 30/06/2014 | 502/016 | Member/Personal Contributions - Preserved | 163.12 | |
| 01/07/2013 | 502/016 | Member/Personal Contributions - Preserved | 3,300.00 | |
| 30/06/2014 | 502/016 | Member/Personal Contributions - Preserved | 1,083.50 | |
| 06/11/2013 | 502/016 | Member/Personal Contributions - Preserved | 2,400.00 | |

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| Total Amount | | | | 6,946.62 |
| <u>Employer Contributed amount</u> | | | | |
| 30/06/2014 | 502/011 | Employer Contributions - Concessional | | 4,162.50 |
| Total Amount | | | | 4,162.50 |
| All Contributions received for the current year | | | | 11,109.12 |
| Closing Account Balance | | | | 104,076.97 |
| Behrenbruch, Peter (Accumulation) | | | | |
| <u>Personal Contributed amount</u> | | | | |
| 01/07/2013 | 503/015 | Member/Personal Contributions - Non Preserved | | 1,800.00 |
| 30/06/2014 | 503/015 | Member/Personal Contributions - Non Preserved | | 163.13 |
| 06/11/2013 | 503/015 | Member/Personal Contributions - Non Preserved | | 2,400.00 |
| 30/06/2014 | 503/015 | Member/Personal Contributions - Non Preserved | | 1,083.50 |
| Total Amount | | | | 5,446.63 |
| <u>Employer Contributed amount</u> | | | | |
| 30/06/2014 | 503/013 | Employer Contributions - Non Preserved | | 5,827.50 |
| Total Amount | | | | 5,827.50 |
| All Contributions received for the current year | | | | 11,274.13 |
| Closing Account Balance | | | | 0.00 |