

**JOBEN SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
Created by SYLVIA on Tuesday 24 May, 2016 @ 16:19:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2015	784/001	Awo Unit Trust (Market Value Date: 30/06/2015, Code: AWO)	1.27	3,274.10
30/06/2015	784/002	Down Under Properties LLC Trust (Market Value Date: 30/06/2015, Code: DUPT)	1.74	8,494.00
		<b>Total Amount</b>		<b>11,768.10</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2015	784/001	Awo Unit Trust		
30/06/2015	784/001	- Market Value	597,917.48	
30/06/2015	784/001	- Cost	472,326.28	
30/06/2015	784/001	- Projected Disposal Cost	514,190.01	
30/06/2015	784/001	- Non Taxable Profit/(Loss) on Disposal (Discounted)	41,863.73	
30/06/2015	784/001	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	40,772.37	
30/06/2015	784/001	- Permanent Difference		1,091.36
30/06/2015	784/002	Down Under Properties LLC Trust		
30/06/2015	784/002	- Market Value	43,508.75	
30/06/2015	784/002	- Cost	25,000.00	
30/06/2015	784/002	- Projected Disposal Cost	31,169.58	
30/06/2015	784/002	- Non Taxable Profit/(Loss) on Disposal (Discounted)	6,169.58	
30/06/2015	784/002	- Previous Non Taxable Profit/(Loss) on Disposal (Discounted)	3,338.25	
30/06/2015	784/002	- Permanent Difference		2,831.33
		<b>Total Amount</b>		<b>3,922.69</b>
<b>Calculation of tax entries</b>				
<b>Calculation of timing differences</b>				
30/06/2015	247	Awo Unit Trust (784/001)		
30/06/2015	247	- Revaluation	3,274.10	
30/06/2015	247	- Permanent Difference on Revaluation	1,091.36	
30/06/2015	247	- Timing Difference		2,182.74
30/06/2015	247	Down Under Properties LLC Trust (784/002)		
30/06/2015	247	- Revaluation	8,494.00	
30/06/2015	247	- Permanent Difference on Revaluation	2,831.33	
30/06/2015	247	- Timing Difference		5,662.67
		<b>Total Amount</b>		<b>7,845.41</b>
<b>Calculation of permanent differences</b>				
30/06/2015	238/001	Awo Unit Trust - Cap Dist		11,696.00
30/06/2015	247	Awo Unit Trust (784/001) - Non Tax Revn		1,091.36
30/06/2015	247	Down Under Properties LLC Trust (784/002) - Non Tax Revn		2,831.33

**JOBEN SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
 Created by SYLVIA on Tuesday 24 May, 2016 @ 16:19:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>15,618.69</b>

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

**Non-Deductible General Expense Percentage (Manual) 0.000%**

Investment Expense Calculation

**Non-Deductible Investment Expense Percentage (Manual) 0.000%**

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	97,342.89
Less Permanent Differences	15,618.69
Less Timing Differences	7,845.41
<b>Taxable income for period</b>	<b>73,879.00</b>
Income Tax Expense (Profit less Permanent Differences @ taxrate)	12,258.66
Add/(Less) Deferred Tax change	(1,176.81)
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>11,081.85</b>
Total Income Tax Payable	11,081.85
Less Total Instalments paid	10,677.00
<b>Income Tax Payable</b>	<b>404.85</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>663.85</b>

**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

30/06/2015	501	O'Brien, Benjamin - Preserved	402,165.54
30/06/2015	502	O'Brien, Joanne - Preserved	229,994.00
<b>Total Amount</b>			<b>632,159.54</b>

**JOBEN SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
Created by SYLVIA on Tuesday 24 May, 2016 @ 16:19:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b><u>Profit/(Loss) Available for Allocation to Members</u></b>				
30/06/2015		Profit/(Loss) for period before allocations		97,342.89
30/06/2015		Contributions		(34,122.01)
		<b>Total Amount</b>		<b>63,220.88</b>
<b><u>Income Tax Expense Available for Allocation to Members</u></b>				
30/06/2015		Income Tax Expense for period before allocations		12,258.66
30/06/2015		Contributions tax		(5,118.24)
		<b>Total Amount</b>		<b>7,140.42</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>97,342.89</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>97,342.89</b>
		<b>Total member opening balance</b>		<b>619,754.94</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>15.71</b>
<b>O'Brien, Benjamin Preserved</b>				
<b><u>Members Balance</u></b>				
01/07/2014		Opening balance - Preserved	391,836.40	391,836.40
01/07/2014	501/001	Opening Balance - Preserved/Taxable	112,148.13	112,148.13
01/07/2014	501/002	Opening Balance - Preserved/Tax Free	251.00	251.00
31/07/2014	501/011	Employer Contributions - Concessional	945.30	865.01
29/12/2014	501/011	Employer Contributions - Concessional	13,824.18	6,931.03
30/01/2015	501/011	Employer Contributions - Concessional	1,121.07	463.79
26/08/2014	501/011	Employer Contributions - Concessional	945.30	797.68
04/03/2015	501/011	Employer Contributions - Concessional	1,121.07	362.43
24/09/2014	501/011	Employer Contributions - Concessional	945.30	722.57
31/10/2014	501/011	Employer Contributions - Concessional	1,121.07	743.28
02/04/2015	501/011	Employer Contributions - Concessional	1,121.07	273.36
25/11/2014	501/011	Employer Contributions - Concessional	1,121.07	666.50
24/06/2015	501/011	Employer Contributions - Concessional	1,161.83	19.10
24/04/2015	501/011	Employer Contributions - Concessional	1,121.07	205.79
28/05/2015	501/011	Employer Contributions - Concessional	1,121.07	101.36
01/07/2014	501/011	Employer Contributions - Concessional	(23,939.07)	(23,939.07)
01/07/2014	501/016	Member/Personal Contributions - Preserved	(251.00)	(251.00)
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	(103,288.58)	(103,288.58)

**JO BEN SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
Created by SYLVIA on Tuesday 24 May, 2016 @ 16:19:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
31/07/2014	501/051	Contributions Tax - Preserved	(141.79)	(129.75)
29/12/2014	501/051	Contributions Tax - Preserved	(2,073.63)	(1,039.66)
30/01/2015	501/051	Contributions Tax - Preserved	(168.16)	(69.57)
26/08/2014	501/051	Contributions Tax - Preserved	(141.79)	(119.65)
04/03/2015	501/051	Contributions Tax - Preserved	(168.16)	(54.36)
24/09/2014	501/051	Contributions Tax - Preserved	(141.79)	(108.38)
31/10/2014	501/051	Contributions Tax - Preserved	(168.16)	(111.49)
02/04/2015	501/051	Contributions Tax - Preserved	(168.16)	(41.00)
25/11/2014	501/051	Contributions Tax - Preserved	(168.16)	(99.97)
28/05/2015	501/051	Contributions Tax - Preserved	(168.16)	(15.20)
24/06/2015	501/051	Contributions Tax - Preserved	(174.27)	(2.86)
24/04/2015	501/051	Contributions Tax - Preserved	(168.16)	(30.87)
01/07/2014	501/051	Contributions Tax - Preserved	3,590.88	3,590.88
01/07/2014	501/053	Income Tax - Preserved/Taxable	11,488.64	11,488.64
<b>Total Amount - Preserved (Weighted)</b>				<b>402,165.54</b>
<u>Member Allocations</u>				
30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	40,219.69	
30/06/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(4,542.57)	
<b>Closing Balance - Preserved</b>			<b>449,332.53</b>	
<b>O'Brien, Joanne</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	227,918.54	227,918.54
01/07/2014	502/001	Opening Balance - Preserved/Taxable	60,395.44	60,395.44
01/07/2014	502/002	Opening Balance - Preserved/Tax Free	251.00	251.00
31/07/2014	502/011	Employer Contributions - Concessional	373.69	341.95
29/12/2014	502/011	Employer Contributions - Concessional	394.76	197.92
30/01/2015	502/011	Employer Contributions - Concessional	373.69	154.60
26/08/2014	502/011	Employer Contributions - Concessional	373.69	315.33
04/03/2015	502/011	Employer Contributions - Concessional	373.69	120.81
24/09/2014	502/011	Employer Contributions - Concessional	373.69	285.64
31/10/2014	502/011	Employer Contributions - Concessional	373.69	247.76
02/04/2015	502/011	Employer Contributions - Concessional	373.69	91.12
25/11/2014	502/011	Employer Contributions - Concessional	373.69	222.17
24/04/2015	502/011	Employer Contributions - Concessional	373.69	68.60
28/05/2015	502/011	Employer Contributions - Concessional	4,307.28	389.43
24/06/2015	502/011	Employer Contributions - Concessional	387.36	6.37
01/07/2014	502/011	Employer Contributions - Concessional	(7,710.86)	(7,710.86)
01/07/2014	502/016	Member/Personal Contributions - Preserved	(251.00)	(251.00)
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(60,579.39)	(60,579.39)
31/07/2014	502/051	Contributions Tax - Preserved	(56.05)	(51.29)
29/12/2014	502/051	Contributions Tax - Preserved	(59.21)	(29.69)
30/01/2015	502/051	Contributions Tax - Preserved	(56.05)	(23.19)
26/08/2014	502/051	Contributions Tax - Preserved	(56.05)	(47.30)
04/03/2015	502/051	Contributions Tax - Preserved	(56.05)	(18.12)
24/09/2014	502/051	Contributions Tax - Preserved	(56.05)	(42.84)

**JOBE SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
Created by SYLVIA on Tuesday 24 May, 2016 @ 16:19:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
31/10/2014	502/051	Contributions Tax - Preserved	(56.05)	(37.16)
02/04/2015	502/051	Contributions Tax - Preserved	(56.05)	(13.67)
25/11/2014	502/051	Contributions Tax - Preserved	(56.05)	(33.32)
24/04/2015	502/051	Contributions Tax - Preserved	(56.05)	(10.29)
28/05/2015	502/051	Contributions Tax - Preserved	(646.09)	(58.41)
24/06/2015	502/051	Contributions Tax - Preserved	(58.10)	(0.96)
01/07/2014	502/051	Contributions Tax - Preserved	1,156.65	1,156.65
01/07/2014	502/053	Income Tax - Preserved/Taxable	6,738.16	6,738.16

**Total Amount - Preserved (Weighted)**

**229,994.00**

Member Allocations

30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	23,001.19	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(2,597.85)	

**Closing Balance - Preserved**

**255,506.64**

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2015		Gross Interest		65.00
30/06/2015		Employer Contributions		34,122.00
30/06/2015		Trust Distributions		43,634.00

**Total Amount**

**77,821.00**

**MCS Reconciliation  
O'Brien, Benjamin**

Employer Contributed amount

02/04/2015	501/011	Employer Contributions - Concessional		1,121.07
30/01/2015	501/011	Employer Contributions - Concessional		1,121.07
29/12/2014	501/011	Employer Contributions - Concessional		13,824.18
25/11/2014	501/011	Employer Contributions - Concessional		1,121.07
24/04/2015	501/011	Employer Contributions - Concessional		1,121.07
31/10/2014	501/011	Employer Contributions - Concessional		1,121.07
31/07/2014	501/011	Employer Contributions - Concessional		945.30
24/06/2015	501/011	Employer Contributions - Concessional		1,161.83
24/09/2014	501/011	Employer Contributions - Concessional		945.30
04/03/2015	501/011	Employer Contributions - Concessional		1,121.07
28/05/2015	501/011	Employer Contributions - Concessional		1,121.07
26/08/2014	501/011	Employer Contributions - Concessional		945.30

**Total Amount**

**25,669.40**

All Contributions received for the current year

25,669.40

Closing Account Balance

449,332.53

**O'Brien, Joanne**

**JO BEN SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2015**  
 Created by SYLVIA on Tuesday 24 May, 2016 @ 16:19:00

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Employer Contributed amount</u>				
31/10/2014	502/011	Employer Contributions - Concessional		373.69
24/09/2014	502/011	Employer Contributions - Concessional		373.69
04/03/2015	502/011	Employer Contributions - Concessional		373.69
31/07/2014	502/011	Employer Contributions - Concessional		373.69
28/05/2015	502/011	Employer Contributions - Concessional		4,307.28
24/04/2015	502/011	Employer Contributions - Concessional		373.69
25/11/2014	502/011	Employer Contributions - Concessional		373.69
29/12/2014	502/011	Employer Contributions - Concessional		394.76
02/04/2015	502/011	Employer Contributions - Concessional		373.69
30/01/2015	502/011	Employer Contributions - Concessional		373.69
26/08/2014	502/011	Employer Contributions - Concessional		373.69
24/06/2015	502/011	Employer Contributions - Concessional		387.36
		<b>Total Amount</b>		<b>8,452.61</b>
		All Contributions received for the current year		8,452.61
		Closing Account Balance		255,506.64