

**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,<br>Ledger Amount<br>or Percentage | Create Entries<br>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                 |

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| <b>Total Amount</b> |      |             |   | <b>15,618.69</b>         |

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

General Expense Calculation

|   |               |
|---|---------------|
| <b>Non-Deductible General Expense Percentage<br/>(Manual)</b> | <b>0.000%</b> |
|---|---------------|

Investment Expense Calculation

|  |               |
|--|---------------|
| <b>Non-Deductible Investment Expense Percentage<br/>(Manual)</b> | <b>0.000%</b> |
|--|---------------|

**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<br>Differences @ taxrate) | 12,258.66        |
| Add/(Less) Deferred Tax change                                      | (1,176.81)       |
| <b>Total Income Tax Payable (Taxable Income @<br/>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> |

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| Date   | Code    | Description  | Market Value,<br>Ledger Amount<br>or Percentage | Create Entries<br>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)             |

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|--|---------|--------------------------------|---|--------------------------|
| 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>        |

Member Allocations

|            |         |   |            |  |
|------------|---------|---|------------|--|
| 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) |  |

**Closing Balance - Preserved** **449,332.53**

**O'Brien, Joanne**  
**Preserved**

Members Balance

|            |         |  |             |             |
|------------|---------|--|-------------|-------------|
| 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)     |

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| 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) -<br>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  
Closing Account Balance

25,669.40  
449,332.53

**O'Brien, Joanne**

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| <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               |