

**MASTERTON SUPERANNUATION FUND  
CREATE ENTRIES REPORT AT 30/06/2014**

Created by LSMITH on Monday 30 March, 2015 @ 09:53:16

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2014	760/001	Berth D33, Mooloolaba Yacht Club Marina (Market Value Date: 30/06/2014, Code: MASW501)	106,403.00	(63,597.00)
30/06/2014	760/002	Berth D35, Mooloolaba Yacht Club Marina (Market Value Date: 30/06/2014, Code: MASW502)	106,403.00	(63,597.00)
30/06/2014	760/003	Perth Mint Gold & Silver (Market Value Date: 30/06/2014, Code: AG)	22.13	11,122.32
30/06/2014	772/001	Lot 13 Sheanans Road, Yandina (Market Value Date: 30/06/2014, Code: MASW001)	1,150,000.00	350,000.00
30/06/2014	772/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (Market Value Date: 30/06/2014, Code: MASW002)	1,505,000.00	145,000.00
30/06/2014	776/006	MBT - Mission Biofuels Limited (Market Value Date: 27/06/2014, Code: MBT)	0.01	126.25
30/06/2014	776/023	MML - Medusa Mining Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: MML)	1.85	8,700.00
30/06/2014	776/024	MEL - Metgasco Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: MEL)	0.04	(89.15)
30/06/2014	776/032	IVR - Investigator Resources Ltd - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: IVR)	0.04	(23,400.00)
30/06/2014	776/033	CCU - Cobar Consolidated Resources Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: CCU)		(4,250.00)
30/06/2014	776/034	AYN - Alcyone Resources Ltd - Ordinary Fully Paid (Market Value Date: 14/03/2014, Code: AYN)	0.00	(12,467.95)
30/06/2014	776/036	BSA - BSA Limited - Ordinary Fully Paid (Market Value Date: 30/06/2014, Code: BSA)	0.10	(4,500.00)
30/06/2014	778/001	Q Biotics Ltd (Market Value Date: 30/06/2014, Code: MASW150)	0.45	53,250.00
30/06/2014	784/001	Charter Hall Direct Industrial Fund (Market Value Date: 30/06/2014, Code: CHDIFMASW)	1.08	25,040.13
30/06/2014	784/002	BT Balanced Equity Income Fund (Market Value Date: 30/06/2014, Code: BTA0428AU)	1.00	(10,635.99)
		<b>Total Amount</b>		<b>410,701.61</b>

**Calculation of permanent difference on revaluation**

30/06/2014	760/001	Berth D33, Mooloolaba Yacht Club Marina - No CGT asset		
30/06/2014	760/001	- Market Value	106,403.00	
30/06/2014	760/001	- Less Carrying Value	170,000.00	
30/06/2014	760/001	- Permanent Difference		(63,597.00)
30/06/2014	760/002	Berth D35, Mooloolaba Yacht Club Marina - No CGT asset		
30/06/2014	760/002	- Market Value	106,403.00	
30/06/2014	760/002	- Less Carrying Value	170,000.00	
30/06/2014	760/002	- Permanent Difference		(63,597.00)
30/06/2014	760/003	Perth Mint Gold & Silver - No CGT asset		
30/06/2014	760/003	- Market Value	139,172.25	
30/06/2014	760/003	- Less Carrying Value	128,049.93	
30/06/2014	760/003	- Permanent Difference		11,122.32

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30/06/2014	772/001	Lot 13 Sheanans Road, Yandina - No CGT asset		
30/06/2014	772/001	- Market Value	1,150,000.00	
30/06/2014	772/001	- Less Carrying Value	800,000.00	
30/06/2014	772/001	- Permanent Difference		350,000.00
30/06/2014	772/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina - No CGT asset		
30/06/2014	772/002	- Market Value	1,505,000.00	
30/06/2014	772/002	- Less Carrying Value	1,360,000.00	
30/06/2014	772/002	- Permanent Difference		145,000.00
30/06/2014	776/001	CSL - Csl Limited - No CGT asset		
30/06/2014	776/001	- Market Value	0.00	
30/06/2014	776/001	- Less Carrying Value	0.00	
30/06/2014	776/004	MCC - Macarthur Coal Limited - No CGT asset		
30/06/2014	776/004	- Market Value	0.00	
30/06/2014	776/004	- Less Carrying Value	0.00	
30/06/2014	776/005	MRX - Matrix Metals Limited - No CGT asset		
30/06/2014	776/005	- Market Value	0.00	
30/06/2014	776/005	- Less Carrying Value	0.00	
30/06/2014	776/006	MBT - Mission Biofuels Limited - No CGT asset		
30/06/2014	776/006	- Market Value	336.65	
30/06/2014	776/006	- Less Carrying Value	210.40	
30/06/2014	776/006	- Permanent Difference		126.25
30/06/2014	776/007	RSP - Resource Pacific Holdings Limited - No CGT asset		
30/06/2014	776/007	- Market Value	0.00	
30/06/2014	776/007	- Less Carrying Value	0.00	
30/06/2014	776/011	FMS - Flinders Mines Limited - No CGT asset		
30/06/2014	776/011	- Market Value	0.00	
30/06/2014	776/011	- Less Carrying Value	0.00	
30/06/2014	776/012	LNC - Linc Energy Ltd - No CGT asset		
30/06/2014	776/012	- Market Value	0.00	
30/06/2014	776/012	- Less Carrying Value	0.00	
30/06/2014	776/014	SHG - Sunshine Gas Limited - No CGT asset		
30/06/2014	776/014	- Market Value	0.00	
30/06/2014	776/014	- Less Carrying Value	0.00	
30/06/2014	776/022	AOE - Arrow Energy Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/022	- Market Value	0.00	
30/06/2014	776/022	- Less Carrying Value	0.00	
30/06/2014	776/023	MML - Medusa Mining Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/023	- Market Value	53,505.00	
30/06/2014	776/023	- Less Carrying Value	44,805.00	
30/06/2014	776/023	- Permanent Difference		8,700.00
30/06/2014	776/024	MEL - Metgasco Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/024	- Market Value	392.99	
30/06/2014	776/024	- Less Carrying Value	482.14	
30/06/2014	776/024	- Permanent Difference		(89.15)
30/06/2014	776/032	IVR - Investigator Resources Ltd - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/032	- Market Value	10,400.00	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	776/032	- Less Carrying Value	33,800.00	
30/06/2014	776/032	- Permanent Difference		(23,400.00)
30/06/2014	776/033	CCU - Cobar Consolidated Resources Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/033	- Market Value	0.00	
30/06/2014	776/033	- Less Carrying Value	4,250.00	
30/06/2014	776/033	- Permanent Difference		(4,250.00)
30/06/2014	776/034	AYN - Alcyone Resources Ltd - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/034	- Market Value	1,133.45	
30/06/2014	776/034	- Less Carrying Value	13,601.40	
30/06/2014	776/034	- Permanent Difference		(12,467.95)
30/06/2014	776/036	BSA - BSA Limited - Ordinary Fully Paid - No CGT asset		
30/06/2014	776/036	- Market Value	10,000.00	
30/06/2014	776/036	- Less Carrying Value	14,500.00	
30/06/2014	776/036	- Permanent Difference		(4,500.00)
30/06/2014	778/001	Q Biotics Ltd - No CGT asset		
30/06/2014	778/001	- Market Value	159,750.00	
30/06/2014	778/001	- Less Carrying Value	106,500.00	
30/06/2014	778/001	- Permanent Difference		53,250.00
30/06/2014	784/001	Charter Hall Direct Industrial Fund - No CGT asset		
30/06/2014	784/001	- Market Value	650,983.15	
30/06/2014	784/001	- Less Carrying Value	625,943.02	
30/06/2014	784/001	- Permanent Difference		25,040.13
30/06/2014	784/002	BT Balanced Equity Income Fund - No CGT asset		
30/06/2014	784/002	- Market Value	607,578.71	
30/06/2014	784/002	- Less Carrying Value	618,214.70	
30/06/2014	784/002	- Permanent Difference		(10,635.99)
		<b>Total Amount</b>		<b>410,701.61</b>

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2014	238/001	Charter Hall Direct Industrial Fund		25,902.80
		<b>Total Amount</b>		<b>25,902.80</b>

**Calculation of permanent differences**

30/06/2014	238/002	BT Balanced Equity Income Fund - Cap Dist		(62.41)
30/06/2014	247	Berth D33, Mooloolaba Yacht Club Marina (760/001) - Non Tax Revn		(63,597.00)
30/06/2014	247	Berth D35, Mooloolaba Yacht Club Marina (760/002) - Non Tax Revn		(63,597.00)
30/06/2014	247	Perth Mint Gold & Silver (760/003) - Non Tax Revn		11,122.32
30/06/2014	247	Lot 13 Sheanans Road, Yandina (772/001) - Non Tax Revn		350,000.00
30/06/2014	247	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (772/002) - Non Tax Revn		145,000.00
30/06/2014	247	MBT - Mission Biofuels Limited (776/006) - Non		126.25

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Tax Revn		
30/06/2014	247	MML - Medusa Mining Limited - Ordinary Fully Paid (776/023) - Non Tax Revn		8,700.00
30/06/2014	247	MEL - Metgasco Limited - Ordinary Fully Paid (776/024) - Non Tax Revn		(89.15)
30/06/2014	247	IVR - Investigator Resources Ltd - Ordinary Fully Paid (776/032) - Non Tax Revn		(23,400.00)
30/06/2014	247	Q Biotics Ltd (778/001) - Non Tax Revn		53,250.00
30/06/2014	247	Charter Hall Direct Industrial Fund (784/001) - Non Tax Revn		25,040.13
30/06/2014	247	BT Balanced Equity Income Fund (784/002) - Non Tax Revn		(10,635.99)
30/06/2014	247	CCU - Cobar Consolidated Resources Limited - Ordinary Fully Paid (776/033) - Non Tax Revn		(4,250.00)
30/06/2014	247	AYN - Alcyone Resources Ltd - Ordinary Fully Paid (776/034) - Non Tax Revn		(12,467.95)
30/06/2014	247	BSA - BSA Limited - Ordinary Fully Paid (776/036) - Non Tax Revn		(4,500.00)
17/04/2014	261/005	Masterton, Wayne Allan		150,000.00
17/04/2014	261/006	Masterton, Roslyn Joyce		150,000.00
15/05/2014	301	Accountancy Fees (Gen Exp Percent: 98.969%)		(4,866.31)
30/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(680.49)
01/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(670.68)
14/05/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(146.97)
30/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(682.48)
26/07/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(89.71)
29/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
29/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(83.50)
30/09/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
30/09/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(92.32)
31/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(40.82)
31/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
29/11/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
29/11/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(106.14)
27/12/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(106.14)
28/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
28/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(65.32)
12/02/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
12/02/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(81.00)
31/03/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(86.87)
30/04/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(44.91)
02/06/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(85.68)
02/05/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(678.81)
30/06/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(65.32)
15/05/2014	307	Auditor's Remuneration (Gen Exp Percent: 98.969%)		(1,208.41)
01/08/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(3.96)
31/10/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
02/09/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
01/05/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.95)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.95)
30/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(23.68)
03/03/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(1.98)
01/08/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
20/01/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(49.48)
10/07/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(27.71)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.49)
01/05/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.45)
30/08/2013	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(420.72)
30/08/2013	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(404.40)
28/02/2014	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(303.48)
28/02/2014	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(347.45)
30/06/2014	403/501	Berth D33, Mooloolaba Yacht Club Marina (Inv Exp Percent: 98.969%)		(2,699.48)
30/06/2014	403/502	Berth D35, Mooloolaba Yacht Club Marina (Inv Exp Percent: 98.969%)		(2,699.48)
30/05/2014	412/003	Masterton, Wayne Allan		(12,002.98)
30/05/2014	412/004	Masterton, Roslyn Joyce		(11,407.75)
02/05/2014	412/004	Masterton, Roslyn Joyce		(595.24)
02/05/2014	413/001	Masterton, Wayne Allan		(37,738.31)
16/04/2014	413/001	Masterton, Wayne Allan		(88,650.00)
02/05/2014	413/002	Masterton, Roslyn Joyce		(37,626.53)
30/05/2014	415/003	Masterton, Wayne Allan		(8,767.02)
30/05/2014	415/004	Masterton, Roslyn Joyce		(8,332.25)
02/05/2014	415/004	Masterton, Roslyn Joyce		(434.76)
16/04/2014	416/001	Masterton, Wayne Allan		(211,350.00)
02/05/2014	416/001	Masterton, Wayne Allan		(89,971.69)
02/05/2014	416/002	Masterton, Roslyn Joyce		(81,633.47)
28/08/2013	422/001	Lot 13 Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(1,026.73)

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18/02/2014	422/001	Lot 13 Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(980.49)
28/08/2013	422/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(573.82)
18/02/2014	422/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(550.07)
30/06/2014		Capital Losses Recouped		125.00
30/06/2014		Exempt Pension Income		217,918.00
30/06/2014	485	Foreign credits		(5.67)
30/06/2014	485	Imputed credits		(1,839.92)
<b>Total Amount</b>				<b>317,986.42</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2014	238/001	Charter Hall Direct Industrial Fund	98.969	24,404.76
30/06/2014	238/002	BT Balanced Equity Income Fund	98.969	12,998.35
30/06/2014	250/001	WPAC Acct: 034-013 110407	98.969	12.85
30/06/2014	250/004	ING Acct: 923-100 60291645	98.969	129.44
30/06/2014	250/005	ATO Integrated A/c	98.969	4.53
30/06/2014	250/008	WPAC Acct: 034-198 418415	98.969	1,365.01
30/06/2014	250/009	WPAC Acct: 034-198 418407	98.969	1,116.67
30/06/2014	250/013	MacQ Acct: 182-512 961646882	98.969	8,517.01
30/06/2014	250/014	Term Deposits	98.969	149,741.36
30/06/2014	280/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina	98.969	7,514.72
30/06/2014	280/501	Berth D33, Mooloolaba Yacht Club Marina	98.969	6,056.88
30/06/2014	280/502	Berth D35, Mooloolaba Yacht Club Marina	98.969	6,056.88
<b>Total Unsegregated Amount</b>				<b>217,918.46</b>

**Total Exempt Pension Income 217,918.00**

Pension Member Non Deductible Expenses

15/05/2014	301	Accountancy Fees (Gen Exp Percent: 98.969%)		(4,866.31)
30/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(680.49)
01/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(670.68)
14/05/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(146.97)
30/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(682.48)
26/07/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(89.71)
29/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)

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29/08/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(83.50)
30/09/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
30/09/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(92.32)
31/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(40.82)
31/10/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
29/11/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
29/11/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(106.14)
27/12/2013	302	Administration Costs (Gen Exp Percent: 98.969%)		(106.14)
28/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
28/01/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(65.32)
12/02/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(54.43)
12/02/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(81.00)
31/03/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(86.87)
30/04/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(44.91)
02/06/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(85.68)
02/05/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(678.81)
30/06/2014	302	Administration Costs (Gen Exp Percent: 98.969%)		(65.32)
15/05/2014	307	Auditor's Remuneration (Gen Exp Percent: 98.969%)		(1,208.41)
01/08/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(3.96)
31/10/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
02/09/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
01/05/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.95)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.95)
30/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(23.68)
03/03/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(1.98)
01/08/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.99)
20/01/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(49.48)
10/07/2013	315	Bank Charges (Gen Exp Percent: 98.969%)		(27.71)
02/06/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(0.49)
01/05/2014	315	Bank Charges (Gen Exp Percent: 98.969%)		(4.45)
30/08/2013	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(420.72)
30/08/2013	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(404.40)
28/02/2014	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(303.48)

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		98.969%)		
28/02/2014	375/801	Perth Mint Gold & Silver (Inv Exp Percent: 98.969%)		(347.45)
30/06/2014	403/501	Berth D33, Mooloolaba Yacht Club Marina (Inv Exp Percent: 98.969%)		(2,699.48)
30/06/2014	403/502	Berth D35, Mooloolaba Yacht Club Marina (Inv Exp Percent: 98.969%)		(2,699.48)
28/08/2013	422/001	Lot 13 Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(1,026.73)
18/02/2014	422/001	Lot 13 Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(980.49)
28/08/2013	422/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(573.82)
18/02/2014	422/002	92 Yandina-Bli Bli Road & Sheanans Road, Yandina (Inv Exp Percent: 98.969%)		(550.07)
		<b>Total Amount</b>		<b>(20,340.00)</b>

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

General Expense Calculation

01/07/2013	30/06/2014	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>98.969%</b>
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Investment Expense Calculation

01/07/2013	30/06/2014	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>98.969%</b>
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**Calculation of Net Capital Gains**

Discounted Gains

30/06/2014	238/002	BT Balanced Equity Income Fund (Discounted method)	124.82	124.82
		<b>Total Amount - Discounted Gains</b>		<b>125.00</b>

Other Items

30/06/2014		Capital Losses Recouped		(125.00)
		<b>Total Amount - Other Items</b>		<b>(125.00)</b>

**Total Net Capital Gain**

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	415,626.73

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Less Permanent Differences		317,986.42
		Less Timing Differences		25,902.80
		<b>Taxable income for period</b>		<b>71,738.00</b>
		Income Tax Expense (Taxable Income @ taxrate)		10,760.70
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>10,760.70</b>
		Total Income Tax Payable		10,760.70
		Less Total Imputed Credits Used		1,839.92
		Less Total Foreign Credits Used		5.67
		Less Total Instalments paid		14,106.00
		<b>Income Tax Payable</b>		<b>(5,190.89)</b>
		Add Supervisory levy		388.00
		<b>Total Amount Due or Refundable</b>		<b>(4,802.89)</b>
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		10,760.70
		Less credits treated as permanent differences		
		- Imputed Credits		1,839.92
		- Foreign Credits		5.67
		<b>Income Tax Expense</b>		<b>8,915.11</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

30/06/2014	501	Masterton, Wayne Allan - Unres Non Pres	3,110,535.66
30/06/2014	502	Masterton, Roslyn Joyce - Unres Non Pres	2,962,341.16
30/06/2014	503	Masterton, Wayne Allan - Preserved	517,364.79
30/06/2014	504	Masterton, Roslyn Joyce - Preserved	517,285.80
30/06/2014	505	Masterton, Wayne Allan - Preserved	36,523.97
30/06/2014	506	Masterton, Roslyn Joyce - Preserved	36,523.97
		<b>Total Amount</b>	<b>7,180,575.35</b>

Profit/(Loss) Available for Allocation to Members

30/06/2014		Imputed credits treated as a permanent difference	1,839.92
30/06/2014		Foreign credits treated as a permanent difference	5.67
30/06/2014		Profit/(Loss) for period before allocations	415,626.73
30/06/2014		Contributions	(370,000.00)
30/06/2014		Pensions paid	588,510.00

**MASTERTON SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>635,982.32</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2014		Income Tax Expense for period before allocations		10,760.70
30/06/2014		Contributions tax		(10,500.00)
<b>Total Amount</b>				<b>260.70</b>
<b>Fund Rate or Return Calculation</b>				
<b>Total profit for period (excluding Super Surchage)</b>				<b>415,626.73</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>415,626.73</b>
<b>Total member opening balance</b>				<b>7,212,699.51</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>5.76</b>
<b>Masterton, Wayne Allan</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	3,192,823.03	3,192,823.03
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(95,670.13)	(95,670.13)
01/07/2013	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(40,128.50)	(40,128.50)
01/07/2013	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	9,101.00	9,101.00
01/07/2013	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	21,697.63	21,697.63
16/04/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(211,350.00)	(43,428.08)
02/05/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(89,971.69)	(14,543.37)
01/07/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	73,972.50	73,972.50
02/05/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(37,738.31)	(6,100.17)
16/04/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(88,650.00)	(18,215.75)
01/07/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	31,027.50	31,027.50
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>3,110,535.66</b>

**MASTERTON SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	194,089.47	
30/06/2014	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	81,410.13	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>3,040,612.63</b>	
<b>Masterton, Roslyn Joyce</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	2,981,618.81	2,981,618.81
01/07/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(84,009.39)	(84,009.39)
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(38,721.64)	(38,721.64)
01/07/2013	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	9,064.64	9,064.64
01/07/2013	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	19,666.39	19,666.39
02/05/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(81,633.47)	(13,195.55)
01/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	64,343.00	64,343.00
02/05/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(37,626.53)	(6,082.10)
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	29,657.00	29,657.00
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>2,962,341.16</b>
30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	179,595.04	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	82,779.01	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>3,124,732.86</b>	
<b>Masterton, Wayne Allan</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Preserved	519,128.82	519,128.82
01/07/2013	503/001	Opening Balance - Preserved/Taxable	14,701.34	14,701.34
01/07/2013	503/011	Employer Contributions - Concessional	(25,000.00)	(25,000.00)
01/07/2013	503/031	Share of Profit/(Loss) - Preserved/Taxable	4,836.56	4,836.56
01/07/2013	503/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2013	503/053	Income Tax - Preserved/Taxable	1,712.10	1,712.10
30/05/2014	503/055	Pensions Paid - Preserved/Taxable	(8,767.02)	(744.60)
30/05/2014	503/059	Pensions Paid - Preserved/Tax Free	(12,002.98)	(1,019.43)
		<b>Total Amount - Preserved (Weighted)</b>		<b>517,364.79</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Member Allocations</u>				
30/06/2014	503/031	Members share of profit/(loss) - Preserved/Taxable	19,341.85	
30/06/2014	503/030	Members share of profit/(loss) - Preserved/Tax Free	26,481.06	
		<b>Closing Balance - Preserved</b>	<b>544,181.73</b>	
<b>Masterton, Roslyn Joyce</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Preserved	519,128.85	519,128.85
01/07/2013	504/001	Opening Balance - Preserved/Taxable	14,701.35	14,701.35
01/07/2013	504/011	Employer Contributions - Concessional	(25,000.00)	(25,000.00)
01/07/2013	504/031	Share of Profit/(Loss) - Preserved/Taxable	4,836.55	4,836.55
01/07/2013	504/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2013	504/053	Income Tax - Preserved/Taxable	1,712.10	1,712.10
30/05/2014	504/055	Pensions Paid - Preserved/Taxable	(8,332.25)	(707.67)
02/05/2014	504/055	Pensions Paid - Preserved/Taxable	(434.76)	(70.28)
30/05/2014	504/059	Pensions Paid - Preserved/Tax Free	(11,407.75)	(968.88)
02/05/2014	504/059	Pensions Paid - Preserved/Tax Free	(595.24)	(96.22)
		<b>Total Amount - Preserved (Weighted)</b>		<b>517,285.80</b>
<u>Member Allocations</u>				
30/06/2014	504/031	Members share of profit/(loss) - Preserved/Taxable	19,338.90	
30/06/2014	504/030	Members share of profit/(loss) - Preserved/Tax Free	26,477.01	
		<b>Closing Balance - Preserved</b>	<b>544,174.76</b>	
<b>Masterton, Wayne Allan</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
16/04/2014	505/011	Employer Contributions - Concessional	35,000.00	7,191.78
17/04/2014	505/016	Member/Personal Contributions - Preserved	150,000.00	30,410.96
16/04/2014	505/051	Contributions Tax - Preserved	(5,250.00)	(1,078.77)
		<b>Total Amount - Preserved (Weighted)</b>		<b>36,523.97</b>
<u>Member Allocations</u>				
30/06/2014	505/031	Members share of profit/(loss) - Preserved/Taxable	3,234.92	
30/06/2014	505/053	Members share of tax on profit/(loss) - Preserved/Taxable	(130.35)	
		<b>Closing Balance - Preserved</b>	<b>182,854.57</b>	

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Masterton, Roslyn Joyce</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
16/04/2014	506/011	Employer Contributions - Concessional	35,000.00	7,191.78
17/04/2014	506/016	Member/Personal Contributions - Preserved	150,000.00	30,410.96
16/04/2014	506/051	Contributions Tax - Preserved	(5,250.00)	(1,078.77)
<b>Total Amount - Preserved (Weighted)</b>				<b>36,523.97</b>
<u>Member Allocations</u>				
30/06/2014	506/031	Members share of profit/(loss) - Preserved/Taxable	3,234.92	
30/06/2014	506/053	Members share of tax on profit/(loss) - Preserved/Taxable	(130.35)	
<b>Closing Balance - Preserved</b>			<b>182,854.57</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2014		Gross Rent		19,833.00
30/06/2014		Gross Interest		162,563.00
30/06/2014		Gross Foreign Income		60.00
30/06/2014		Employer Contributions		70,000.00
30/06/2014		Trust Distributions		37,733.00
<b>Total Amount</b>				<b>290,189.00</b>
<b>MCS Reconciliation</b>				
<b>Masterton, Wayne Allan</b>				
<u>Personal Contributed amount</u>				
17/04/2014	505/016	Member/Personal Contributions - Preserved		150,000.00
<b>Total Amount</b>				<b>150,000.00</b>
<u>Employer Contributed amount</u>				
16/04/2014	505/011	Employer Contributions - Concessional		35,000.00
<b>Total Amount</b>				<b>35,000.00</b>
All Contributions received for the current year				185,000.00
Closing Account Balance				182,854.57
<b>Masterton, Roslyn Joyce</b>				
<u>Personal Contributed amount</u>				
17/04/2014	506/016	Member/Personal Contributions - Preserved		150,000.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>150,000.00</b>
<u>Employer Contributed amount</u>				
16/04/2014	506/011	Employer Contributions - Concessional		35,000.00
<b>Total Amount</b>				<b>35,000.00</b>
All Contributions received for the current year				185,000.00
Closing Account Balance				182,854.57