

**Jodesa Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 8 AUGUST 2014**

**Asset Details**

Account Code      747/005  
 Asset                CFS Global Resources Fund  
 Date Sold           8 August 2014

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
13/01/2011	Purchase	11,069.9065	20,000.00	461.92	19,538.08			19,538.08	13,780.92	Other *	(5,757.16)	
30/06/2011	Purchase	470.5441	730.61	19.63	710.98			710.98	585.78	Other *	(125.20)	
30/06/2012	Purchase	134.3100	144.26	0.12	144.14			144.14	167.20	Discounted * Indexation	15.37 23.06	7.69
30/06/2014	Purchase	16.3600	19.85	0.01	19.84			19.84	20.37	Other *	0.53	
		<u>11,691.1206</u>	<u>20,894.72</u>	<u>481.68</u>	<u>20,413.04</u>			<u>20,413.04</u>	<u>14,554.27</u>		<u>(5,866.46)</u>	<u>7.69</u>

<sup>^</sup> 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
30/06/2011		730.6100	10.31		401.80			10.31
30/06/2012		144.2600			75.73			
		<u>874.8700</u>	<u>10.31</u>		<u>477.53</u>			<u>10.31</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	11,691.1206				
Original Cost	20,894.72	- Indexation Method			
Consideration	14,554.27	- Discounted Method*	15.37	7.69	23.06
Total Tax Deferred^		- Other Method*	(5,881.83)		(5,881.83)
- Tax Deferred and Tax Exempt	10.30				
- Tax Free	471.38				
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)	(5,858.77)				

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		14,554.27			
CFS Global Resources Fund	747/005	11,691.1206		20,894.72		
Taxable Profit/(Loss)	235/005		5,866.46			
Non Taxable Profit/(Loss)	236/005			7.69		
Distributions Received	238/005		481.68		481.68	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components