

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

Asset Details

Account Code 747/006
 Asset CFS Geared Share Fund
 Date Sold 8 August 2014

Transactions Details

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust [^]	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
13/01/2011	Purchase	12,092.6295	20,000.00	48.15	19,951.85			19,951.85	23,736.62	Discounted * Indexation	2,523.18 3,784.77	1,261.59
30/06/2011	Purchase	443.7662	619.14	1.77	617.37			617.37	871.07	Discounted * Indexation	169.13 253.70	84.57
30/06/2012	Purchase	195.6600	189.30	0.78	188.52			188.52	384.06	Discounted * Indexation	130.36 195.54	65.18
30/06/2013	Purchase	447.1300	669.71	1.78	667.93			667.93	877.67	Discounted * Indexation	139.83 209.74	69.91
30/06/2014	Purchase	562.4400	1,058.29	2.24	1,056.05			1,056.05	1,104.01	Other *	47.96	
		<u>13,741.6257</u>	<u>22,536.44</u>	<u>54.72</u>	<u>22,481.72</u>			<u>22,481.72</u>	<u>26,973.43</u>		<u>3,010.46</u>	<u>1,481.25</u>

[^] 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		619.1400	29.07					29.07
30/06/2012		189.3000	11.73					11.73
30/06/2013		669.7100	9.83					9.83
30/06/2014		1,058.2900	4.09					4.09
		<u>2,536.4400</u>	<u>54.72</u>					<u>54.72</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	13,741.6257				
Original Cost	22,536.44	- Indexation Method			
Consideration	26,973.43	- Discounted Method*	2,962.50	1,481.25	4,443.75
Total Tax Deferred^		- Other Method*	47.96		47.96
- Tax Deferred and Tax Exempt	54.72				
- Tax Free	0.00				
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)	4,491.71				

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		26,973.43			
CFS Geared Share Fund	747/006	13,741.6257		22,536.44		
Taxable Profit/(Loss)	235/006			3,010.46		
Non Taxable Profit/(Loss)	236/006			1,481.25		
Distributions Received	238/006		54.72		54.72	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components