

WONGAROO SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 FEBRUARY 2020

Asset Details

Account Code 782/007
 Asset Charter Hall Education Trust (Ex: Folkestone Edu Trust)
 Date Sold 28 February 2020

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)*
21/02/2018	Purchase	7,575.0000	20,027.95		20,027.95			20,027.95	27,539.91	Discounted * Indexation	5,007.97 7,511.96	2,503.99
17/07/2018	Purchase	3,831.0000	10,018.86		10,018.86			10,018.86	13,928.11	Discounted * Indexation	2,606.17 3,909.25	1,303.08
17/07/2018	Purchase	3,759.0000	10,018.89		10,018.89			10,018.89	13,666.34	Discounted * Indexation	2,431.63 3,647.45	1,215.82
11/04/2019	Purchase	4,477.0000	15,000.00		15,000.00			15,000.00	16,276.72	Other *	1,276.72	
		<u>19,642.0000</u>	<u>55,065.70</u>		<u>55,065.70</u>			<u>55,065.70</u>	<u>71,411.08</u>		<u>11,322.49</u>	<u>5,022.89</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
30/06/2017		64.8800	1.60					1.60
16/08/2017		(0.5100)	(0.51)					(0.51)
16/08/2017		(0.5400)	(0.54)					(0.54)
16/08/2017		(0.5500)	(0.55)					(0.55)
30/06/2019		758.6800			1,012.04			
		<u>821.9600</u>	<u>0.00</u>		<u>1,012.04</u>			<u>0.00</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	19,642.0000	- Indexation Method			
Original Cost	55,065.70	- Discounted Method*	10,045.77	5,022.89	15,068.66
Consideration	71,411.08	- Other Method*	1,276.72		1,276.72
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	16,345.38				

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		71,411.08			
Charter Hall Education Trust (Ex: Folkestone Edu Trust)	782/007	19,642.0000		55,065.70		
Taxable Profit/(Loss)	235/056			11,322.49		
Non Taxable Profit/(Loss)	236/055			5,022.89		
Distributions Received	238/012					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components