

WONGAROO SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 MARCH 2020

Asset Details

Account Code 782/003
 Asset SPDR S&x 200 Listed Property Fund
 Date Sold 3 March 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)*
01/03/2019	Purchase	749.0000	10,011.61		10,011.61			10,011.61	10,830.55	Discounted * Indexation	545.96 818.94	272.98
		<u>749.0000</u>	<u>10,011.61</u>		<u>10,011.61</u>			<u>10,011.61</u>	<u>10,830.55</u>		<u>545.96</u>	<u>272.98</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
30/06/2014		650.2600	432.67		1.61			432.67
30/06/2015		330.6000	314.13					314.13
27/11/2015		177.7500	41.81					41.81
29/02/2016		235.2400	18.83		6.86			18.83
30/05/2016		204.7800	82.87		1.89			82.87
29/08/2016		295.4800	70.00		1.68			70.00
29/11/2016		139.5900	5.45					5.45
01/03/2017		368.4200	88.95		0.97			88.95
30/05/2017		401.7900			1.58			
30/06/2017		508.8700	18.12					18.12
30/06/2018		2,795.9400			483.25			
05/12/2018		(333.0300)	(227.47)		(105.56)			(227.47)
05/12/2018		(250.6600)	(250.66)					(250.66)
05/12/2018		(297.3500)	(297.35)					(297.35)
05/12/2018		(297.3500)	(297.35)					(297.35)
30/06/2019		441.2300			94.04			

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5,371.5600	0.00	486.32	0.00
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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	749.0000	- Indexation Method			
Original Cost	10,011.61	- Discounted Method*	545.96	272.98	818.94
Consideration	10,830.55	- Other Method			
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)	818.94				

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		10,830.55			
SPDR S&x 200 Listed Property Fund	782/003	749.0000		10,011.61		
Taxable Profit/(Loss)	235/025			545.96		
Non Taxable Profit/(Loss)	236/025			272.98		
Distributions Received	238/003					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components