

A & J Superannuation Fund Depreciation Schedule

For The Period 01 July 2019 - 30 June 2020

Investment	Purchase Date	Cost	Opening Written Down Value	Adjustments		Method	Rate	Depreciation		Closing Written Down Value
				Disposals/ Decrease	Additions/ Increase			Calculated Depreciation ²	Posted Depreciation ³	
Other Assets										
Borrowing Expenses										
	07/09/2016	4,810.00	2,104.58			Prime Cost	20.00 %	962.00	0.00	1,142.58
		4,810.00	2,104.58						0.00	1,142.58
Plant and Equipment (at written down value) - Unifised										
Automatic Garage Door Motor including Controls										
	07/09/2016	601.00	190.78			Low Value Pool	37.50 %	71.54	71.54	119.24
Blinds										
	07/09/2016	2,454.00	778.83			Low Value Pool	37.50 %	292.06	292.06	486.77
Canopy Rangehood										
	07/09/2016	1,090.00	654.48			Diminishing Value	16.66 %	109.04	109.04	545.44
Carpets										
	07/09/2016	3,072.00	1,646.14			Diminishing Value	20.00 %	329.23	329.23	1,316.91
Ceiling Exhaust Fans										
	07/09/2016	524.00	166.29			Low Value Pool	37.50 %	62.36	62.36	103.93
Ceiling Fans										
	07/09/2016	1,573.00	499.26			Low Value Pool	37.50 %	187.22	187.22	312.04
Dishwasher										
	07/09/2016	1,249.00	669.25			Diminishing Value	20.00 %	133.85	133.85	535.40
Hot Plates										
	07/09/2016	894.00	283.71			Low Value Pool	37.50 %	106.39	106.39	177.32

Investment	Purchase Date	Cost	Opening Written Down Value	Adjustments		Method	Rate	Calculated Depreciation ²	Posted Depreciation ³	Closing Written Down Value
				Disposals/ Decrease	Additions/ Increase					
				Total Value For Depreciation ¹						
Hot Water Systems										
	07/09/2016	1,344.00	806.93	806.93		Diminishing Value	16.66 %	134.43	134.43	672.50
Lighting Consumables										
	07/09/2016	721.00	228.87	228.87		Low Value Pool	37.50 %	85.83	85.83	143.04
Oven										
	07/09/2016	1,364.00	818.95	818.95		Diminishing Value	16.66 %	136.44	136.44	682.51
Smoke Detectors										
	07/09/2016	688.00	218.36	218.36		Low Value Pool	37.50 %	81.89	81.89	136.48
Split System Air Conditioning Units										
	07/09/2016	4,672.00	2,503.49	2,503.49		Diminishing Value	20.00 %	500.70	500.70	2,002.79
		20,246.00	9,465.34	9,465.34				2,230.98	2,230.98	7,234.37
Real Estate Properties (Australian - Residential)										
65 Viola Square, Common Property Construction Costs										
	07/09/2016	14,046.00	13,058.00	14,046.00		Prime Cost	2.50 %	351.15	351.15	12,706.85
65 Viola Square, Construction Costs										
	07/09/2016	231,613.00	215,320.74	231,613.00		Prime Cost	2.50 %	5,790.33	5,790.33	209,530.41
		245,659.00	228,378.74	245,659.00				6,141.48	6,141.48	222,237.26
		270,715.00	239,948.66	259,934.34				8,372.46	8,372.46	230,614.21

¹ Amounts have been pro rated based on number of days in the year

² Depreciation calculated as per depreciation method

³ Depreciation amounts posted to the ledger