

JAMES' MOST AWESOME HIGH YIELD SMSF
CREATE ENTRIES REPORT AT 30/06/2018
Created by JAMES on Thursday 13 September, 2018 @ 14:39:31

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2018	776/001	Neometals Ltd (Market Value Date: 30/06/2018, Code: NMT)	0.30	3,000.00
30/06/2018	776/002	Altura Mining Limited (Market Value Date: 30/06/2018, Code: AJM)	0.33	20,000.00
30/06/2018	776/003	Argosy Minerals Limited (Market Value Date: 30/06/2018, Code: AGY)	0.24	27,889.06
30/06/2018	776/004	Nagambie Resources Limited (Market Value Date: 30/06/2017, Code: NAG)	0.05	4,017.28
30/06/2018	776/006	American Pacific FPO (Market Value Date: 30/06/2018, Code: ABR)	0.29	(894.95)
30/06/2018	776/007	Atlas Iron Limited (Market Value Date: 30/06/2017, Code: AGOPEKA)	0.02	3,119.95
30/06/2018	776/008	Tawana Resources NL (Market Value Date: 30/06/2018, Code: TAW)	0.42	7,875.00
30/06/2018	776/009	Cohiba Minerals Limited (Market Value Date: 30/06/2018, Code: CHK)	0.01	(456.00)
30/06/2018	782/001	Centuria Industrial REIT (Market Value Date: 30/06/2018, Code: CIP)	2.57	480.00
Total Amount				65,030.34

Calculation of permanent difference on revaluation

30/06/2018	776/001	Neometals Ltd - No CGT asset		
30/06/2018	776/001	- Market Value	30,000.00	
30/06/2018	776/001	- Less Carrying Value	27,000.00	
30/06/2018	776/001	- Permanent Difference		3,000.00
30/06/2018	776/002	Altura Mining Limited - No CGT asset		
30/06/2018	776/002	- Market Value	32,500.00	
30/06/2018	776/002	- Less Carrying Value	12,500.00	
30/06/2018	776/002	- Permanent Difference		20,000.00
30/06/2018	776/003	Argosy Minerals Limited - No CGT asset		
30/06/2018	776/003	- Market Value	41,573.76	
30/06/2018	776/003	- Less Carrying Value	13,684.70	
30/06/2018	776/003	- Permanent Difference		27,889.06
30/06/2018	776/004	Nagambie Resources Limited - No CGT asset		
30/06/2018	776/004	- Market Value	0.00	
30/06/2018	776/004	- Less Carrying Value	(4,017.28)	
30/06/2018	776/004	- Permanent Difference		4,017.28
30/06/2018	776/006	American Pacific FPO - No CGT asset		
30/06/2018	776/006	- Market Value	7,250.00	
30/06/2018	776/006	- Less Carrying Value	8,144.95	
30/06/2018	776/006	- Permanent Difference		(894.95)
30/06/2018	776/007	Atlas Iron Limited - No CGT asset		
30/06/2018	776/007	- Market Value	0.00	
30/06/2018	776/007	- Less Carrying Value	(3,119.95)	
30/06/2018	776/007	- Permanent Difference		3,119.95
30/06/2018	776/008	Tawana Resources NL - No CGT asset		
30/06/2018	776/008	- Market Value	14,700.00	
30/06/2018	776/008	- Less Carrying Value	6,825.00	
30/06/2018	776/008	- Permanent Difference		7,875.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2018	776/009	Cohiba Minerals Limited - No CGT asset		
30/06/2018	776/009	- Market Value	532.00	
30/06/2018	776/009	- Less Carrying Value	988.00	
30/06/2018	776/009	- Permanent Difference		(456.00)
30/06/2018	782/001	Centuria Industrial REIT - No CGT asset		
30/06/2018	782/001	- Market Value	12,336.00	
30/06/2018	782/001	- Less Carrying Value	11,856.00	
30/06/2018	782/001	- Permanent Difference		480.00
Total Amount				65,030.34

Calculation of tax entries

Calculation of timing differences

30/06/2018	238/001	Centuria Industrial REIT		575.68
Total Amount				575.68

Calculation of permanent differences

30/06/2018	247	Neometals Ltd (776/001) - Non Tax Revn		3,000.00
30/06/2018	247	Altura Mining Limited (776/002) - Non Tax Revn		20,000.00
30/06/2018	247	Argosy Minerals Limited (776/003) - Non Tax Revn		27,889.06
30/06/2018	247	Nagambie Resources Limited (776/004) - Non Tax Revn		4,017.28
30/06/2018	247	American Pacific FPO (776/006) - Non Tax Revn		(894.95)
30/06/2018	247	Atlas Iron Limited (776/007) - Non Tax Revn		3,119.95
30/06/2018	247	Tawana Resources NL (776/008) - Non Tax Revn		7,875.00
30/06/2018	247	Cohiba Minerals Limited (776/009) - Non Tax Revn		(456.00)
30/06/2018	247	Centuria Industrial REIT (782/001) - Non Tax Revn		480.00
30/06/2018		Current Year Capital Losses Carried Forward		(4,485.00)
Total Amount				60,545.34

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Non-Deductible General Expense Percentage (Manual) 0.000%

Investment Expense Calculation

Non-Deductible Investment Expense Percentage (Manual) 0.000%

Calculation of Net Capital Gains

Losses

01/02/2018	235/004	Nagambie Resources Limited (Other method)	(2,444.87)	(2,444.87)
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
22/02/2018	235/007	Atlas Iron Limited (Other method)	(2,039.90)	(2,039.90)
Total Amount - Losses				(4,485.00)

Applying Capital Losses and CG Discount to Capital Gains

30/06/2018		Current year capital losses carried forward		4,485.00
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	65,777.40
Less Permanent Differences	60,545.34
Less Timing Differences	575.68
Taxable income for period	4,657.00
Income Tax Expense (Taxable Income @ taxrate)	698.55
Total Income Tax Payable (Taxable Income @ taxrate)	698.55
Total Income Tax Payable	698.55
Less Total TFN Credits	470.00
Less Total Instalments paid	588.00
Income Tax Payable	(359.45)
Add Supervisory levy	259.00
Total Amount Due or Refundable	(100.45)

Profit/(Loss) and Tax Allocations to Members

The first amount column shows the actual value of the transaction
and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2018	501	Pekar, James Dean - Preserved	79,400.43
Total Amount			79,400.43

Profit/(Loss) Available for Allocation to Members

30/06/2018		Profit/(Loss) for period before allocations	65,777.40
30/06/2018		Contributions	(5,468.63)
Total Amount			60,308.77

Income Tax Expense Available for Allocation to Members

30/06/2018		Income Tax Expense for period before allocations	698.55
30/06/2018		Contributions tax	(820.30)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				(121.75)

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	65,777.40
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	65,777.40
Total member opening balance	77,032.82
Fund Rate (Profit after exclusion/Total member opening balance)	85.39

**Pekar, James Dean
Preserved**

Members Balance

01/07/2017		Opening balance - Preserved	77,032.82	77,032.82
01/07/2017	501/001	Opening Balance - Preserved/Taxable	76,977.82	76,977.82
01/07/2017	501/002	Opening Balance - Preserved/Tax Free	55.00	55.00
13/07/2017	501/011	Employer Contributions - Concessional	409.94	395.34
15/08/2017	501/011	Employer Contributions - Concessional	625.17	546.38
16/01/2018	501/011	Employer Contributions - Concessional	639.80	289.22
16/02/2018	501/011	Employer Contributions - Concessional	420.20	154.27
14/09/2017	501/011	Employer Contributions - Concessional	420.20	332.71
19/03/2018	501/011	Employer Contributions - Concessional	420.21	118.58
13/04/2018	501/011	Employer Contributions - Concessional	420.37	89.83
16/05/2018	501/011	Employer Contributions - Concessional	431.94	53.25
14/06/2018	501/011	Employer Contributions - Concessional	420.20	18.42
13/10/2017	501/011	Employer Contributions - Concessional	420.20	299.32
16/11/2017	501/011	Employer Contributions - Concessional	420.20	260.18
14/12/2017	501/011	Employer Contributions - Concessional	420.20	227.94
01/07/2017	501/011	Employer Contributions - Concessional	(4,802.52)	(4,802.52)
01/07/2017	501/016	Member/Personal Contributions - Preserved	(55.00)	(55.00)
01/07/2017	501/021	Transfers In - Preserved/Taxable	(78,235.56)	(78,235.56)
01/07/2017	501/031	Share of Profit/(Loss) - Preserved/Taxable	5,305.76	5,305.76
13/07/2017	501/051	Contributions Tax - Preserved	(61.49)	(59.30)
15/08/2017	501/051	Contributions Tax - Preserved	(93.78)	(81.96)
16/01/2018	501/051	Contributions Tax - Preserved	(95.97)	(43.38)
16/02/2018	501/051	Contributions Tax - Preserved	(63.03)	(23.14)
19/03/2018	501/051	Contributions Tax - Preserved	(63.03)	(17.79)
13/04/2018	501/051	Contributions Tax - Preserved	(63.06)	(13.48)
16/05/2018	501/051	Contributions Tax - Preserved	(64.79)	(7.99)
14/09/2017	501/051	Contributions Tax - Preserved	(63.03)	(49.91)
14/06/2018	501/051	Contributions Tax - Preserved	(63.03)	(2.76)
13/10/2017	501/051	Contributions Tax - Preserved	(63.03)	(44.90)

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16/11/2017	501/051	Contributions Tax - Preserved	(63.03)	(39.03)
14/12/2017	501/051	Contributions Tax - Preserved	(63.03)	(34.19)
01/07/2017	501/051	Contributions Tax - Preserved	720.39	720.39
01/07/2017	501/053	Income Tax - Preserved/Taxable	34.11	34.11
Total Amount - Preserved (Weighted)				79,400.43

Member Allocations

30/06/2018	501/031	Members share of profit/(loss) - Preserved/Taxable	60,308.77	
30/06/2018	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	121.75	
Closing Balance - Preserved			142,111.67	

BAS Instalment Income Reconciliation (Label T1)

30/06/2018	Dividends	1,000.00
30/06/2018	Employer Contributions	5,469.00
30/06/2018	Trust Distributions	356.00
Total Amount		6,825.00

MCS Reconciliation
Pekar, James Dean

Employer Contributed amount

13/07/2017	501/011	Employer Contributions - Concessional	409.94
15/08/2017	501/011	Employer Contributions - Concessional	625.17
14/09/2017	501/011	Employer Contributions - Concessional	420.20
13/10/2017	501/011	Employer Contributions - Concessional	420.20
16/11/2017	501/011	Employer Contributions - Concessional	420.20
14/12/2017	501/011	Employer Contributions - Concessional	420.20
16/01/2018	501/011	Employer Contributions - Concessional	639.80
16/02/2018	501/011	Employer Contributions - Concessional	420.20
19/03/2018	501/011	Employer Contributions - Concessional	420.21
13/04/2018	501/011	Employer Contributions - Concessional	420.37
16/05/2018	501/011	Employer Contributions - Concessional	431.94
14/06/2018	501/011	Employer Contributions - Concessional	420.20
Total Amount			5,468.63
All Contributions received for the current year			5,468.63
Closing Account Balance			(142,112.00)