

JAMES' MOST AWESOME HIGH YIELD SMSF**CREATE ENTRIES REPORT AT 30/06/2019**

Created by SUPERVISOR on Thursday 12 September, 2019 @ 10:02:19

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2019	776/001	Neometals Ltd (Market Value Date: 30/06/2019, Code: NMT)	0.21	(9,000.00)
30/06/2019	776/002	Altura Mining Limited (Market Value Date: 30/06/2019, Code: AJM)	0.12	(21,000.00)
30/06/2019	776/003	Argosy Minerals Limited (Market Value Date: 30/06/2019, Code: AGY)	0.08	(28,581.96)
30/06/2019	776/006	American Pacific FPO (Market Value Date: 30/06/2019, Code: ABR)	0.20	(834.85)
30/06/2019	776/008	Tawana Resources NL (Market Value Date: 30/06/2018, Code: TAW)	0.42	(10,655.05)
30/06/2019	776/009	Cohiba Minerals Limited (Market Value Date: 30/06/2018, Code: CHK)	0.01	779.95
30/06/2019	776/010	Alliance Mineral Assets Ltd (Market Value Date: 30/06/2019, Code: 40F)	0.14	1,345.05
30/06/2019	782/001	Centuria Industrial REIT (Market Value Date: 30/06/2019, Code: CIP)	3.06	2,352.00
Total Amount				(65,594.86)

Calculation of permanent difference on revaluation

30/06/2019	776/001	Neometals Ltd - No CGT asset		
30/06/2019	776/001	- Market Value	21,000.00	
30/06/2019	776/001	- Less Carrying Value	30,000.00	
30/06/2019	776/001	- Permanent Difference		(9,000.00)
30/06/2019	776/002	Altura Mining Limited - No CGT asset		
30/06/2019	776/002	- Market Value	11,500.00	
30/06/2019	776/002	- Less Carrying Value	32,500.00	
30/06/2019	776/002	- Permanent Difference		(21,000.00)
30/06/2019	776/003	Argosy Minerals Limited - No CGT asset		
30/06/2019	776/003	- Market Value	12,991.80	
30/06/2019	776/003	- Less Carrying Value	41,573.76	
30/06/2019	776/003	- Permanent Difference		(28,581.96)
30/06/2019	776/004	Nagambie Resources Limited - No CGT asset		
30/06/2019	776/004	- Market Value	0.00	
30/06/2019	776/004	- Less Carrying Value	0.00	
30/06/2019	776/006	American Pacific FPO - No CGT asset		
30/06/2019	776/006	- Market Value	12,000.00	
30/06/2019	776/006	- Less Carrying Value	12,834.85	
30/06/2019	776/006	- Permanent Difference		(834.85)
30/06/2019	776/008	Tawana Resources NL - No CGT asset		
30/06/2019	776/008	- Market Value	0.00	
30/06/2019	776/008	- Less Carrying Value	10,655.05	
30/06/2019	776/008	- Permanent Difference		(10,655.05)
30/06/2019	776/009	Cohiba Minerals Limited - No CGT asset		
30/06/2019	776/009	- Market Value	0.00	
30/06/2019	776/009	- Less Carrying Value	(779.95)	
30/06/2019	776/009	- Permanent Difference		779.95
30/06/2019	776/010	Alliance Mineral Assets Ltd - No CGT asset		
30/06/2019	776/010	- Market Value	5,390.00	
30/06/2019	776/010	- Less Carrying Value	4,044.95	

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30/06/2019	776/010	- Permanent Difference		1,345.05
30/06/2019	782/001	Centuria Industrial REIT - No CGT asset		
30/06/2019	782/001	- Market Value	14,688.00	
30/06/2019	782/001	- Less Carrying Value	12,336.00	
30/06/2019	782/001	- Permanent Difference		2,352.00
Total Amount				(65,594.86)

Calculation of tax entries**Calculation of timing differences**

30/06/2019	238/001	Centuria Industrial REIT		491.48
Total Amount				491.48

Calculation of permanent differences

30/06/2019	238/001	Centuria Industrial REIT - Cap Dist		1.84
30/06/2019	330	Neometals Ltd (776/001) - Non Tax Revn		(9,000.00)
30/06/2019	330	Altura Mining Limited (776/002) - Non Tax Revn		(21,000.00)
30/06/2019	330	Argosy Minerals Limited (776/003) - Non Tax Revn		(28,581.96)
30/06/2019	330	American Pacific FPO (776/006) - Non Tax Revn		(834.85)
30/06/2019	330	Tawana Resources NL (776/008) - Non Tax Revn		(10,655.05)
30/06/2019	330	Cohiba Minerals Limited (776/009) - Non Tax Revn		779.95
30/06/2019	330	Alliance Mineral Assets Ltd (776/010) - Non Tax Revn		1,345.05
30/06/2019	330	Centuria Industrial REIT (782/001) - Non Tax Revn		2,352.00
30/06/2019		Capital Losses Recouped		154.00
30/06/2019	485	Imputed credits		(428.57)
Total Amount				(65,867.59)

Calculation of Non Deductible Expense Percentage(s)General Expense Calculation

Non-Deductible General Expense Percentage (Manual)	0.000%
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Investment Expense Calculation

Non-Deductible Investment Expense Percentage (Manual)	0.000%
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Calculation of Net Capital GainsDiscounted Gains

28/11/2018	235/009	Cohiba Minerals Limited (Discounted method)	100.07	100.07
28/11/2018	236/009	Cohiba Minerals Limited (Discounted method)	50.03	50.03
30/06/2019	238/001	Centuria Industrial REIT (Discounted Foreign	3.68	3.68

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Capital Gains)		
		Total Amount - Discounted Gains		150.00
		Total Amount - Foreign Discounted Gains		4.00
		<u>Applying Capital Losses and CG Discount to Capital Gains</u>		
		Losses applied to Discounted Gains		(154.00)
		Total Amount - Losses Applied		(154.00)
		Prior year capital losses recouped		(154.00)
		Net Capital Gain (Label A)		
		Entry Summary		
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(58,966.21)
		Less Permanent Differences		(65,867.59)
		Less Timing Differences		491.48
		Taxable income for period		6,410.00
		Income Tax Expense (Taxable Income @ taxrate)		961.50
		Total Income Tax Payable (Taxable Income @ taxrate)		961.50
		Total Income Tax Payable		961.50
		Less Total Imputed Credits Used		428.57
		Less Total TFN Credits		470.00
		Less Total Instalments paid		739.00
		Income Tax Payable		(676.07)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(417.07)
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		961.50
		Less credits treated as permanent differences		
		- Imputed Credits		428.57
		Income Tax Expense		532.93

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<u>Members Weighted Amounts</u>				
30/06/2019	501	Pekar, James Dean - Preserved		144,585.25
		Total Amount		144,585.25
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2019		Imputed credits treated as a permanent difference		428.57
30/06/2019		Profit/(Loss) for period before allocations		(58,966.21)
30/06/2019		Contributions		(5,602.35)
		Total Amount		(64,139.99)
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2019		Income Tax Expense for period before allocations		961.50
30/06/2019		Contributions tax		(840.30)
		Total Amount		121.20
Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharge)		(58,966.21)
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		(58,966.21)
		Total member opening balance		142,111.67
		Fund Rate (Profit after exclusion/Total member opening balance)		(41.49)
Pekar, James Dean Preserved				
<u>Members Balance</u>				
01/07/2018		Opening balance - Preserved	142,111.67	142,111.67
01/07/2018	501/001	Opening Balance - Preserved/Taxable	65,078.85	65,078.85
13/07/2018	501/011	Employer Contributions - Concessional	630.30	607.85
15/08/2018	501/011	Employer Contributions - Concessional	430.70	376.42
18/09/2018	501/011	Employer Contributions - Concessional	430.70	336.30
16/10/2018	501/011	Employer Contributions - Concessional	430.70	303.26
15/11/2018	501/011	Employer Contributions - Concessional	430.70	267.86
13/12/2018	501/011	Employer Contributions - Concessional	430.70	234.82
15/01/2019	501/011	Employer Contributions - Concessional	655.55	298.14
14/02/2019	501/011	Employer Contributions - Concessional	430.70	160.48
14/02/2019	501/011	Employer Contributions - Concessional	430.70	160.48
15/04/2019	501/011	Employer Contributions - Concessional	430.70	89.68

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15/05/2019	501/011	Employer Contributions - Concessional	430.70	54.28
13/06/2019	501/011	Employer Contributions - Concessional	440.20	20.50
01/07/2018	501/011	Employer Contributions - Concessional	(5,468.63)	(5,468.63)
01/07/2018	501/031	Share of Profit/(Loss) - Preserved/Taxable	(60,308.77)	(60,308.77)
13/07/2018	501/051	Contributions Tax - Preserved	(94.54)	(91.17)
15/08/2018	501/051	Contributions Tax - Preserved	(64.60)	(56.46)
18/09/2018	501/051	Contributions Tax - Preserved	(64.60)	(50.44)
16/10/2018	501/051	Contributions Tax - Preserved	(64.60)	(45.49)
15/11/2018	501/051	Contributions Tax - Preserved	(64.60)	(40.18)
13/12/2018	501/051	Contributions Tax - Preserved	(64.60)	(35.22)
15/01/2019	501/051	Contributions Tax - Preserved	(98.33)	(44.72)
14/02/2019	501/051	Contributions Tax - Preserved	(64.60)	(24.07)
14/02/2019	501/051	Contributions Tax - Preserved	(64.60)	(24.07)
15/04/2019	501/051	Contributions Tax - Preserved	(64.60)	(13.45)
15/05/2019	501/051	Contributions Tax - Preserved	(64.60)	(8.14)
13/06/2019	501/051	Contributions Tax - Preserved	(66.03)	(3.08)
01/07/2018	501/051	Contributions Tax - Preserved	820.30	820.30
01/07/2018	501/053	Income Tax - Preserved/Taxable	(121.75)	(121.75)
Total Amount - Preserved (Weighted)				144,585.25

Member Allocations

30/06/2019	501/031	Members share of profit/(loss) - Preserved/Taxable	(64,139.99)
30/06/2019	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(121.20)

Closing Balance - Preserved **82,612.53**

BAS Instalment Income Reconciliation (Label T1)

30/06/2019	Dividends	2,429.00
30/06/2019	Employer Contributions	5,602.00
30/06/2019	Trust Distributions	398.00

Total Amount **8,429.00**

MCS Reconciliation**Pekar, James Dean**Employer Contributed amount

15/11/2018	501/011	Employer Contributions - Concessional	430.70
13/06/2019	501/011	Employer Contributions - Concessional	440.20
16/10/2018	501/011	Employer Contributions - Concessional	430.70
15/05/2019	501/011	Employer Contributions - Concessional	430.70
15/04/2019	501/011	Employer Contributions - Concessional	430.70
14/02/2019	501/011	Employer Contributions - Concessional	430.70
14/02/2019	501/011	Employer Contributions - Concessional	430.70
15/01/2019	501/011	Employer Contributions - Concessional	655.55
13/12/2018	501/011	Employer Contributions - Concessional	430.70
18/09/2018	501/011	Employer Contributions - Concessional	430.70

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15/08/2018	501/011	Employer Contributions - Concessional		430.70
13/07/2018	501/011	Employer Contributions - Concessional		630.30
		Total Amount		5,602.35
		All Contributions received for the current year		5,602.35
		Closing Account Balance		(82,613.00)