

THE SMART SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by BRAD on Tuesday 15 December, 2015 @ 09:01:40

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	776/001	Australian Stock Exchange (Market Value Date: 30/06/2015, Code: ASX)	39.90	(3,742.23)
30/06/2015	776/002	Telstra Corporation (Market Value Date: 30/06/2015, Code: TLS)	6.14	9,300.00
30/06/2015	776/003	Wesfarmers Limited (Market Value Date: 30/06/2015, Code: WES)	39.03	(2,698.79)
30/06/2015	776/004	Anz Banking Group (Market Value Date: 30/06/2015, Code: ANZ)	32.20	(1,140.00)
30/06/2015	776/005	National Australia Bank (Market Value Date: 30/06/2015, Code: NAB)	33.31	477.00
30/06/2015	776/006	Amp Limited (Market Value Date: 30/06/2015, Code: AMP)	6.02	2,880.00
		Total Amount		5,075.98

Calculation of permanent difference on revaluation

30/06/2015	776/001	Australian Stock Exchange - No CGT asset		
30/06/2015	776/001	- Market Value	0.00	
30/06/2015	776/001	- Less Carrying Value	3,742.23	
30/06/2015	776/001	- Permanent Difference		(3,742.23)
30/06/2015	776/002	Telstra Corporation - No CGT asset		
30/06/2015	776/002	- Market Value	61,400.00	
30/06/2015	776/002	- Less Carrying Value	52,100.00	
30/06/2015	776/002	- Permanent Difference		9,300.00
30/06/2015	776/003	Wesfarmers Limited - No CGT asset		
30/06/2015	776/003	- Market Value	37,898.13	
30/06/2015	776/003	- Less Carrying Value	40,596.92	
30/06/2015	776/003	- Permanent Difference		(2,698.79)
30/06/2015	776/004	Anz Banking Group - No CGT asset		
30/06/2015	776/004	- Market Value	32,200.00	
30/06/2015	776/004	- Less Carrying Value	33,340.00	
30/06/2015	776/004	- Permanent Difference		(1,140.00)
30/06/2015	776/005	National Australia Bank - No CGT asset		
30/06/2015	776/005	- Market Value	29,979.00	
30/06/2015	776/005	- Less Carrying Value	29,502.00	
30/06/2015	776/005	- Permanent Difference		477.00
30/06/2015	776/006	Amp Limited - No CGT asset		
30/06/2015	776/006	- Market Value	24,080.00	
30/06/2015	776/006	- Less Carrying Value	21,200.00	
30/06/2015	776/006	- Permanent Difference		2,880.00
		Total Amount		5,075.98

Calculation of tax entries

Calculation of permanent differences

30/06/2015	247	Australian Stock Exchange (776/001) - Non Tax Revn		(3,742.23)
30/06/2015	247	Telstra Corporation (776/002) - Non Tax Revn		9,300.00

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30/06/2015	247	Wesfarmers Limited (776/003) - Non Tax Revn		(2,698.79)
30/06/2015	247	Anz Banking Group (776/004) - Non Tax Revn		(1,140.00)
30/06/2015	247	National Australia Bank (776/005) - Non Tax Revn		477.00
30/06/2015	247	Amp Limited (776/006) - Non Tax Revn		2,880.00
30/06/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(2,090.00)
01/07/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/08/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/09/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/10/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
03/11/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/12/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
02/01/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
02/02/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
02/03/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/04/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
09/04/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(50.00)
01/05/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/06/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
30/06/2015	413/001	Smart, Ronald Bruce		(16,000.00)
30/06/2015	413/002	Smart, Carolyn		(18,652.12)
10/06/2015	235/002	Australian Stock Exchange (Discounted method) - Pension Members Percent: 100.000%	5,833.42	5,833.42
16/06/2015	235/006	National Australia Bank (Other method) - Pension Members Percent: 100.000%	223.20	223.20
10/06/2015	236/002	Australian Stock Exchange (Discounted method) - Pension Members Percent: 100.000%	2,916.71	2,916.71
30/06/2015		Exempt Pension Income		25,308.00
		Total Amount		2,463.19

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2015	239/001	Australian Stock Exchange	100.000	2,602.86
30/06/2015	239/002	Telstra Corporation	100.000	4,285.72
30/06/2015	239/003	Wesfarmers Limited	100.000	3,210.56
30/06/2015	239/004	Anz Banking Group	100.000	2,542.85
30/06/2015	239/005	National Australia Bank	100.000	2,545.72
30/06/2015	239/006	Amp Limited	100.000	1,375.14
30/06/2015	250/003	Westpac Term Deposit	100.000	8,742.12
30/06/2015	250/004	Income Tax Payable	100.000	3.18
		Total Unsegregated Amount		25,308.15
		Total Exempt Pension Income		25,308.00

Pension Member Non Deductible Expenses

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30/06/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(2,090.00)
01/07/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/08/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/09/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/10/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
03/11/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/12/2014	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
02/01/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
02/02/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
02/03/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/04/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
09/04/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(50.00)
01/05/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
01/06/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(8.50)
Total Amount				(2,242.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2014	30/06/2015	Non-Deductible General Expense Percentage (Manual)	100.000%
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Investment Expense Calculation

01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Manual)	100.000%
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Calculation of Net Capital Gains

Discounted Gains

10/06/2015	235/002	Australian Stock Exchange (Discounted method)	5,833.42
		- Pension Members Percent: 100.000%	
10/06/2015	236/002	Australian Stock Exchange (Discounted method)	2,916.71
		- Pension Members Percent: 100.000%	

Other Gains

16/06/2015	235/006	National Australia Bank (Other method)	223.20
		- Pension Members Percent: 100.000%	

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	2,075.34
Less Permanent Differences	2,463.19

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Taxable income for period		(389.00)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(4,632.46)

The fund has incurred a taxable loss therefore no income tax is payable

Income Tax Expense of \$4,891.46 consists wholly of refundable imputed and TFN credits

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

30/06/2015	501	Smart, Ronald Bruce - Unres Non Pres	162,625.22
30/06/2015	502	Smart, Carolyn - Unres Non Pres	298,160.34
		Total Amount	460,785.56

Profit/(Loss) Available for Allocation to Members

30/06/2015		Profit/(Loss) for period before allocations	2,075.34
30/06/2015		Pensions paid	34,652.12
		Total Amount	36,727.46

Income Tax Expense Available for Allocation to Members

Total Amount	0.00
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Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	2,075.34
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	2,075.34
Total member opening balance	460,785.56
Fund Rate (Profit after exclusion/Total member opening balance)	0.45

Smart, Ronald Bruce
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	162,625.22	162,625.22
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01/07/2014	501/001	Opening Balance - Preserved/Taxable	0.19	0.19
01/07/2014	501/001	Opening Balance - Preserved/Taxable	(0.19)	(0.19)
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(32.69)	(32.69)
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	7.34	7.34
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	32.50	32.50
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	6,487.88	6,487.88
01/07/2014	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(16,307.89)	(16,307.89)
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(17.96)	(17.96)
01/07/2014	501/055	Pensions Paid - Preserved/Taxable	0.19	0.19
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	10.62	10.62
30/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(16,000.00)	
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	9,820.01	9,820.01
Total Amount - Unres Non Pres (Weighted)				162,625.22
30/06/2015	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	12,962.24	
Closing Balance - Unrestricted Non Pres			159,587.46	

Smart, Carolyn
Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	298,160.34	298,160.34
01/07/2014	502/001	Opening Balance - Preserved/Taxable	0.50	0.50
01/07/2014	502/001	Opening Balance - Preserved/Taxable	(0.50)	(0.50)
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(61.56)	(61.56)
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	16.61	16.61
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	61.06	61.06
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	14,629.75	14,629.75
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(29,613.25)	(29,613.25)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(32.61)	(32.61)
01/07/2014	502/055	Pensions Paid - Preserved/Taxable	0.50	0.50
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	16.00	16.00
30/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(18,652.12)	
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax	14,983.50	14,983.50

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		Free		
		Total Amount - Unres Non Pres (Weighted)		298,160.34
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	23,765.22	
		Closing Balance - Unrestricted Non Pres	303,273.44	

BAS Instalment Income Reconciliation (Label T1)

30/06/2015	Gross Interest	8,745.00
30/06/2015	Dividends	16,562.00
	Total Amount	25,307.00

MCS Reconciliation