

THE VISKOVICH SUPERANNUATION FUND**Create Entries Report**

For the period 01 July 2022 to 30 June 2023

Create Entries Financial Year Summary 01 July 2022 - 30 June 2023

	Amount
Total Profit	
Income	2,639.37
Less Expense	27,140.00
Total Profit	(24,500.63)
Tax Summary	
	Amount
Fund Tax Rate	15.00 %
Total Profit	(24,500.63)
Less Permanent Differences	13,397.28
Less Timing Differences	0.00
Less Exempt Pension Income	5,551.00
Less Other Non Taxable Income	(23,732.75)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	1,916.00
Add Other Non Deductible Expenses	176.00
Add Total Franking/Foreign/TFN/FRW Credits	2,138.14
Less Realised Accounting Capital Gains	(17,606.23)
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.21)
Taxable Income	2,120.00
Income Tax on Taxable Income or Loss	318.00
Profit/(Loss) Available for Allocation	
	Amount
Total Available Profit	(1,648.38)
Franking Credits	2,138.14
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	489.76
Income Tax Expense Available for Allocation	
	Amount
Income Tax on Taxable Income or Loss	318.00
Member Specific Income Tax	(132.08)
Total Income Tax Expense Allocation	185.92

Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Unsegregated Pool

Total Profit	Amount
Income	2,639.37
Less Expense	27,140.00
Total Profit	(24,500.63)

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(24,500.63)
Less Permanent Differences	13,397.28
Less Timing Differences	0.00
Less Exempt Pension Income	5,552.94
Less Other Non Taxable Income	(23,732.75)
Add SMSF Non Deductible Expenses	1,916.22
Add Other Non Deductible Expenses	176.00
Add Total Franking/Foreign/TFN/FRW Credits	2,138.14
Less Realised Accounting Capital Gains	(17,606.23)
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1.51
Taxable Income	2,120.00
Income Tax on Taxable Income or Loss	318.00

Member Weighted Balance Summary	Weighting%	Amount
Jane Elizabeth Viskovich(VISJAN00001P)	36.74	121,444.21
Jane Elizabeth Viskovich(VISJAN00002A)	13.31	43,976.81
Francis John Viskovich(VISFRA00001P)	33.96	112,208.43
Francis John Viskovich(VISFRA00002P)	0.00	0.00
Francis John Viskovich(VISFRA00003A)	15.99	52,831.15

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(1,648.38)
Franking Credits	2,138.14
TFN Credits	0.00
FRW Credits	0.00
Total	489.76

Allocation to Members	Weighting%	Amount
Jane Elizabeth Viskovich(VISJAN00001P)	36.74	179.94
Jane Elizabeth Viskovich(VISJAN00002A)	13.31	65.19
Francis John Viskovich(VISFRA00001P)	33.96	166.32
Francis John Viskovich(VISFRA00002P)	0.00	0.00
Francis John Viskovich(VISFRA00003A)	15.99	78.31

Accumulation Weighted Balance Summary	Weighting%	Amount
Jane Elizabeth Viskovich(VISJAN00001P)	0.00	121,444.21
Jane Elizabeth Viskovich(VISJAN00002A)	45.43	43,976.81
Francis John Viskovich(VISFRA00001P)	0.00	112,208.43

Accumulation Weighted Balance Summary	Weighting%	Amount
Francis John Viskovich(VISFRA00002P)	0.00	0.00
Francis John Viskovich(VISFRA00003A)	54.57	52,831.15
Income Tax Expense Available for Allocation		Amount
Income Tax on Taxable Income or Loss		318.00
Member Specific Income Tax		(132.08)
Total Income Tax Expense Allocation		185.92

Allocation to Members	Weighting%	Amount
Jane Elizabeth Viskovich(VISJAN00001P)	0.00	0.00
Jane Elizabeth Viskovich(VISJAN00002A)	45.43	84.46
Francis John Viskovich(VISFRA00001P)	0.00	0.00
Francis John Viskovich(VISFRA00002P)	0.00	0.00
Francis John Viskovich(VISFRA00003A)	54.57	101.46

Calculation of daily member weighted balances

Jane Elizabeth Viskovich (VISJAN00001P)

Member Balance

01/07/2022	50010	Opening Balance	127,022.29	127,022.29
28/07/2022	54160	Pensions Paid	(1,000.00)	(926.03)
29/08/2022	54160	Pensions Paid	(1,000.00)	(838.36)
28/09/2022	54160	Pensions Paid	(1,000.00)	(756.16)
28/10/2022	54160	Pensions Paid	(1,000.00)	(673.97)
28/11/2022	54160	Pensions Paid	(1,000.00)	(589.04)
28/12/2022	54160	Pensions Paid	(1,000.00)	(506.85)
30/01/2023	54160	Pensions Paid	(1,000.00)	(416.44)
28/02/2023	54160	Pensions Paid	(1,000.00)	(336.99)
28/03/2023	54160	Pensions Paid	(1,000.00)	(260.27)
28/04/2023	54160	Pensions Paid	(1,000.00)	(175.34)
29/05/2023	54160	Pensions Paid	(1,000.00)	(90.41)
28/06/2023	54160	Pensions Paid	(1,000.00)	(8.22)
Total Amount (Weighted)				121,444.21

Jane Elizabeth Viskovich (VISJAN00002A)

Member Balance

01/07/2022	50010	Opening Balance	43,976.81	43,976.81
Total Amount (Weighted)				43,976.81

Francis John Viskovich (VISFRA00001P)

Member Balance

01/07/2022	50010	Opening Balance	117,786.51	117,786.51
28/07/2022	54160	Pensions Paid	(1,000.00)	(926.03)
29/08/2022	54160	Pensions Paid	(1,000.00)	(838.36)
28/09/2022	54160	Pensions Paid	(1,000.00)	(756.16)
28/10/2022	54160	Pensions Paid	(1,000.00)	(673.97)
28/11/2022	54160	Pensions Paid	(1,000.00)	(589.04)

Calculation of daily member weighted balances

28/12/2022	54160	Pensions Paid	(1,000.00)	(506.85)
30/01/2023	54160	Pensions Paid	(1,000.00)	(416.44)
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28/03/2023	54160	Pensions Paid	(1,000.00)	(260.27)
28/04/2023	54160	Pensions Paid	(1,000.00)	(175.34)
29/05/2023	54160	Pensions Paid	(1,000.00)	(90.41)
28/06/2023	54160	Pensions Paid	(1,000.00)	(8.22)
Total Amount (Weighted)				112,208.43

Francis John Viskovich (VISFRA00002P)Member Balance

01/07/2022	50010	Opening Balance	0.00	0.00
Total Amount (Weighted)				0.00

Francis John Viskovich (VISFRA00003A)Member Balance

01/07/2022	50010	Opening Balance	52,079.79	52,079.79
18/07/2022	52420	Contributions	154.87	147.66
18/07/2022	53800	Contributions Tax	(23.23)	(22.15)
05/09/2022	52420	Contributions	262.76	215.25
05/09/2022	53800	Contributions Tax	(39.41)	(32.28)
04/10/2022	52420	Contributions	137.04	101.37
04/10/2022	53800	Contributions Tax	(20.56)	(15.21)
11/10/2022	52420	Contributions	292.37	210.67
11/10/2022	53800	Contributions Tax	(43.86)	(31.60)
21/11/2022	52420	Contributions	33.46	20.35
21/11/2022	53800	Contributions Tax	(5.02)	(3.05)
24/11/2022	52420	Contributions	267.25	160.35
Total Amount (Weighted)				52,831.15

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	23,388.64
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	5,164.71
Current year capital losses from Unsegregated Pool	40,994.87
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	23,388.64
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool 0.00

Claimable FTO 0.00

Total Claimable Foreign Credits for the Year 0.00

Foreign Tax Offset (Label C1) 0.00

Applied/Claimed FTO 0.00

Allocations of Foreign Tax Offset to Members

Jane Elizabeth Viskovich(VISJAN00001P) - 0.00 % 0.00

Jane Elizabeth Viskovich(VISJAN00002A) - 100.00 % 0.00

Francis John Viskovich(VISFRA00001P) - 0.00 % 0.00

Francis John Viskovich(VISFRA00002P) - 0.00 % 0.00

Francis John Viskovich(VISFRA00003A) - 0.00 % 0.00

Total Foreign Tax Offset Allocated to Members 0.00