

**THE VISKOVICH SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2014**

Created by TRACEY on Tuesday 14 October, 2014 @ 10:05:30

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
<b>Calculation of permanent difference on revaluation</b>				
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2014	261/003	Viskovich, Francis John		107.77
06/01/2014	301	Accountancy Fees (Gen Exp Percent: 48.250%)		(371.52)
06/01/2014	307	Auditor's Remuneration (Gen Exp Percent: 48.250%)		(344.99)
31/07/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
30/08/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
16/09/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
31/10/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
29/11/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
31/12/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
31/01/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
28/02/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
31/03/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
30/04/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
30/05/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
30/06/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
06/01/2014	387	Legal Fees (Gen Exp Percent: 48.250%)		(84.92)
12/06/2014	387	Legal Fees (Gen Exp Percent: 48.250%)		(106.15)
29/06/2014	412/001	Viskovich, Jane Elizabeth		(0.26)
29/06/2014	413/001	Viskovich, Jane Elizabeth		(662.94)
29/06/2014	413/002	Viskovich, Francis John		(2,805.30)
29/06/2014	415/002	Viskovich, Francis John		(0.12)
29/06/2014	416/001	Viskovich, Jane Elizabeth		(7,336.80)
29/06/2014	416/002	Viskovich, Francis John		(6,194.58)
30/06/2014	425	Rental Property Expenses (Inv Exp Percent: 48.250%)		(2,464.50)
30/06/2014		Exempt Pension Income		7,364.00
<b>Total Amount</b>				<b>(12,959.89)</b>

**Calculation of Exempt Pension Income**Segregated Assets MethodUnsegregated Assets Method

30/06/2014	250/004	NAB - a/c #12-494-8143	48.250	416.32
30/06/2014	280/001	Elmsfield Road Midvale	48.250	6,948.00
<b>Total Unsegregated Amount</b>				<b>7,364.32</b>
<b>Total Exempt Pension Income</b>				<b>7,364.00</b>

Pension Member Non Deductible Expenses

06/01/2014	301	Accountancy Fees (Gen Exp Percent: 48.250%)		(371.52)
06/01/2014	307	Auditor's Remuneration (Gen Exp Percent: 48.250%)		(344.99)

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		48.250%)		
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30/08/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
16/09/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
31/10/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
29/11/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
31/12/2013	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
31/01/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
28/02/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
31/03/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
30/04/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
30/05/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(4.82)
30/06/2014	315	Bank Charges (Gen Exp Percent: 48.250%)		(5.11)
06/01/2014	387	Legal Fees (Gen Exp Percent: 48.250%)		(84.92)
12/06/2014	387	Legal Fees (Gen Exp Percent: 48.250%)		(106.15)
30/06/2014	425	Rental Property Expenses (Inv Exp Percent: 48.250%)		(2,464.50)
		<b>Total Amount</b>		<b>(3,432.00)</b>

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

01/07/2013	30/06/2014	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>48.250%</b>
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Investment Expense Calculation

01/07/2013	30/06/2014	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>48.250%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(6,802.77)
Less Permanent Differences	(12,959.89)
<b>Taxable income for period</b>	<b>6,158.00</b>
Income Tax Expense (Taxable Income @ taxrate)	923.70
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>923.70</b>
Total Income Tax Payable	923.70
Less Total Instalments paid	1,930.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Income Tax Payable</b>		<b>(1,006.30)</b>
		Add Supervisory levy		388.00
		<b>Total Amount Due or Refundable</b>		<b>(618.30)</b>

**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

30/06/2014	501	Viskovich, Jane Elizabeth - Preserved	1,159.12
30/06/2014	501	Viskovich, Jane Elizabeth - Unres Non Pres	190,308.64
30/06/2014	502	Viskovich, Francis John - Unres Non Pres	178,256.35
30/06/2014	503	Viskovich, Francis John - Unres Non Pres	438.22
		<b>Total Amount</b>	<b>370,162.33</b>

Profit/(Loss) Available for Allocation to Members

30/06/2014		Profit/(Loss) for period before allocations	(6,802.77)
30/06/2014		Contributions	(2,367.77)
30/06/2014		Pensions paid	17,000.00
		<b>Total Amount</b>	<b>7,829.46</b>

Income Tax Expense Available for Allocation to Members

30/06/2014		Income Tax Expense for period before allocations	923.70
30/06/2014		Contributions tax	(339.00)
		<b>Total Amount</b>	<b>584.70</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>(6,802.77)</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>(6,802.77)</b>
<b>Total member opening balance</b>	<b>368,611.57</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>(1.85)</b>

**Viskovich, Jane Elizabeth**  
**Preserved**

Members Balance

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2013		Opening balance - Preserved	184,048.87	184,048.87
30/06/2014	501/001	Opening Balance - Preserved/Taxable	(168,277.47)	(168,277.47)
01/07/2013	501/001	Opening Balance - Preserved/Taxable	4,780.21	4,780.21
30/06/2014	501/002	Opening Balance - Preserved/Tax Free	(15,771.40)	(15,771.40)
15/07/2013	501/011	Employer Contributions - Concessional	410.00	393.15
15/08/2013	501/011	Employer Contributions - Concessional	410.00	358.33
16/09/2013	501/011	Employer Contributions - Concessional	410.00	322.38
15/10/2013	501/011	Employer Contributions - Concessional	410.00	289.81
30/06/2014	501/011	Employer Contributions - Concessional	57,195.96	
30/06/2014	501/011	Employer Contributions - Concessional	(57,195.96)	
01/07/2013	501/011	Employer Contributions - Concessional	(4,920.00)	(4,920.00)
30/06/2014	501/016	Member/Personal Contributions - Preserved	654.00	
30/06/2014	501/016	Member/Personal Contributions - Preserved	(654.00)	
01/07/2013	501/031	Share of Profit/(Loss) - Preserved/Taxable	(849.76)	(849.76)
15/07/2013	501/051	Contributions Tax - Preserved	(61.50)	(58.97)
15/08/2013	501/051	Contributions Tax - Preserved	(61.50)	(53.75)
16/09/2013	501/051	Contributions Tax - Preserved	(61.50)	(48.36)
15/10/2013	501/051	Contributions Tax - Preserved	(61.50)	(43.47)
30/06/2014	501/051	Contributions Tax - Preserved	(8,579.40)	
30/06/2014	501/051	Contributions Tax - Preserved	8,579.40	
01/07/2013	501/051	Contributions Tax - Preserved	738.00	738.00
01/07/2013	501/053	Income Tax - Preserved/Taxable	251.55	251.55
29/06/2014	501/059	Pensions Paid - Preserved/Tax Free	(0.26)	
<b>Total Amount - Preserved (Weighted)</b>				<b>1,159.12</b>
<b>Member Allocations</b>				
30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	24.52	
30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	4,025.30	
<b>Closing Balance - Preserved</b>			<b>5,443.56</b>	
<b>Unrestricted Non Preserved</b>				
<b>Members Balance</b>				
01/07/2013		Opening balance - Unres Non Pres	0.32	0.32
30/06/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	168,277.47	168,277.47
30/06/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	6,281.37	6,281.37
30/06/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	15,771.40	15,771.40
30/06/2014	501/013	Employer Contributions - Non Preserved	(57,195.96)	
30/06/2014	501/013	Employer Contributions - Non Preserved	57,195.96	
30/06/2014	501/015	Member/Personal Contributions - Non Preserved	(654.00)	
30/06/2014	501/015	Member/Personal Contributions - Non Preserved	654.00	
30/06/2014	501/061	Contributions Tax - Unrestricted Non Preserved	8,579.40	
30/06/2014	501/061	Contributions Tax - Unrestricted Non Preserved	(8,579.40)	
29/06/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(7,336.80)	(20.10)
29/06/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax	(662.94)	(1.82)

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		Free		
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>190,308.64</b>
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>182,330.82</b>	
<b>Restricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Res Non Pres	6,281.37	6,281.37
30/06/2014	501/005	Opening Balance - Restricted Non Preserved/Taxable	(6,281.37)	(6,281.37)
<b>Viskovich, Francis John</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	178,281.01	178,281.01
01/07/2013	502/001	Opening Balance - Preserved/Taxable	(0.07)	(0.07)
01/07/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(2,664.58)	(2,664.58)
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,922.67)	(1,922.67)
01/07/2013	502/013	Employer Contributions - Non Preserved	(1,860.00)	(1,860.00)
01/07/2013	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(259.23)	(259.23)
01/07/2013	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(572.45)	(572.45)
29/06/2014	502/055	Pensions Paid - Preserved/Taxable	(0.12)	
01/07/2013	502/055	Pensions Paid - Preserved/Taxable	0.07	0.07
01/07/2013	502/061	Contributions Tax - Unrestricted Non Preserved	279.00	279.00
29/06/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(6,194.58)	(16.97)
01/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	4,818.03	4,818.03
29/06/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,805.30)	(7.69)
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	2,181.90	2,181.90
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>178,256.35</b>
30/06/2014	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	2,595.15	
30/06/2014	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,175.23	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>173,051.39</b>	

**Viskovich, Francis John****Unrestricted Non Preserved**Members Balance

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15/07/2013	503/013	Employer Contributions - Non Preserved	155.00	148.63
15/08/2013	503/013	Employer Contributions - Non Preserved	155.00	135.47
16/09/2013	503/013	Employer Contributions - Non Preserved	155.00	121.88
15/10/2013	503/013	Employer Contributions - Non Preserved	155.00	109.56
30/06/2014	503/015	Member/Personal Contributions - Non Preserved	107.77	
15/07/2013	503/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(22.29)
15/10/2013	503/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(16.43)
15/08/2013	503/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(20.32)
16/09/2013	503/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(18.28)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>438.22</b>
30/06/2014	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	9.27	
30/06/2014	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(584.70)	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>59.34</b>	

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2014		Gross Rent		14,400.00
30/06/2014		Gross Interest		863.00
30/06/2014		Employer Contributions		2,260.00
<b>Total Amount</b>				<b>17,523.00</b>

**MCS Reconciliation  
Viskovich, Jane Elizabeth**Personal Contributed amount

30/06/2014	501/015	Member/Personal Contributions - Non Preserved		654.00
30/06/2014	501/016	Member/Personal Contributions - Preserved		(654.00)
<b>Total Amount</b>				<b>0.00</b>

Employer Contributed amount

30/06/2014	501/011	Employer Contributions - Concessional		(57,195.96)
15/10/2013	501/011	Employer Contributions - Concessional		410.00
16/09/2013	501/011	Employer Contributions - Concessional		410.00
15/08/2013	501/011	Employer Contributions - Concessional		410.00
15/07/2013	501/011	Employer Contributions - Concessional		410.00
30/06/2014	501/013	Employer Contributions - Non Preserved		57,195.96
<b>Total Amount</b>				<b>1,640.00</b>

Other Contributions

30/06/2014	501/011	Employer Contributions - Concessional		57,195.96
30/06/2014	501/013	Employer Contributions - Non Preserved		(57,195.96)
30/06/2014	501/015	Member/Personal Contributions - Non Preserved		(654.00)

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30/06/2014	501/016	Member/Personal Contributions - Preserved		654.00
		<b>Total Amount</b>		<b>0.00</b>
		All Contributions received for the current year		1,640.00
		Closing Account Balance		187,774.38
<b>Viskovich, Francis John</b>				
<u>Personal Contributed amount</u>				
30/06/2014	503/015	Member/Personal Contributions - Non Preserved		107.77
		<b>Total Amount</b>		<b>107.77</b>
<u>Employer Contributed amount</u>				
16/09/2013	503/013	Employer Contributions - Non Preserved		155.00
15/08/2013	503/013	Employer Contributions - Non Preserved		155.00
15/07/2013	503/013	Employer Contributions - Non Preserved		155.00
15/10/2013	503/013	Employer Contributions - Non Preserved		155.00
		<b>Total Amount</b>		<b>620.00</b>
		All Contributions received for the current year		727.77
		Closing Account Balance		59.33