

**THE VISKOVICH SUPERANNUATION FUND****CREATE ENTRIES REPORT AT 30/06/2016**

Created by TRACEY on Tuesday 25 October, 2016 @ 09:00:01

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>				
05/11/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(946.00)
05/11/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(836.00)
30/11/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.60)
31/12/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
29/01/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
29/02/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/07/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.60)
31/08/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/03/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
29/04/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/05/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
27/06/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
30/09/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
30/10/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.60)
05/11/2015	387	Legal Fees (Gen Exp Percent: 100.000%)		(176.00)
30/06/2016	412/001	Viskovich, Jane Elizabeth		(0.40)
30/06/2016	413/001	Viskovich, Jane Elizabeth		(844.85)
30/06/2016	413/002	Viskovich, Francis John		(3,552.35)
30/06/2016	415/002	Viskovich, Francis John		(0.40)
30/06/2016	416/001	Viskovich, Jane Elizabeth		(9,654.75)
30/06/2016	416/002	Viskovich, Francis John		(7,947.25)
30/06/2016	425	Rental Property Expenses (Inv Exp Percent: 100.000%)		(5,379.80)
30/06/2016		Exempt Pension Income		14,601.00
		<b>Total Amount</b>		<b>(14,858.60)</b>
<b>Calculation of Exempt Pension Income</b>				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2016	250/004	NAB - a/c #12-494-8143	100.000	201.16
30/06/2016	280/001	Elmsfield Road Midvale	100.000	14,400.00
		<b>Total Unsegregated Amount</b>		<b>14,601.16</b>
		<b>Total Exempt Pension Income</b>		<b>14,601.00</b>
<u>Pension Member Non Deductible Expenses</u>				
05/11/2015	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(946.00)
05/11/2015	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(836.00)
30/11/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.60)

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31/03/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
29/04/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/05/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
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30/10/2015	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.60)
05/11/2015	387	Legal Fees (Gen Exp Percent: 100.000%)		(176.00)
30/06/2016	425	Rental Property Expenses (Inv Exp Percent: 100.000%)		(5,379.80)
		<b>Total Amount</b>		<b>(7,460.00)</b>

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

01/07/2015	30/06/2016	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>100.000%</b>
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Investment Expense Calculation

01/07/2015	30/06/2016	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>100.000%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	(15,117.44)
Less Permanent Differences	(14,858.60)
<b>Taxable income for period</b>	<b>(259.00)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(722.00)</b>

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

**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

30/06/2016	501	Viskovich, Jane Elizabeth - Preserved	79,009.98
30/06/2016	501	Viskovich, Jane Elizabeth - Unres Non Pres	172,368.26

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30/06/2016	502	Viskovich, Francis John - Unres Non Pres		226,304.03
30/06/2016	503	Viskovich, Francis John - Unres Non Pres		82.70
		<b>Total Amount</b>		<b>477,764.97</b>
<b><u>Profit/(Loss) Available for Allocation to Members</u></b>				
30/06/2016		Profit/(Loss) for period before allocations		(15,117.44)
30/06/2016		Pensions paid		22,000.00
		<b>Total Amount</b>		<b>6,882.56</b>
<b><u>Income Tax Expense Available for Allocation to Members</u></b>				
		<b>Total Amount</b>		<b>0.00</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>(15,117.44)</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>(15,117.44)</b>
		<b>Total member opening balance</b>		<b>477,764.97</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>(3.16)</b>
<b>Viskovich, Jane Elizabeth Preserved</b>				
<b><u>Members Balance</u></b>				
01/07/2015		Opening balance - Preserved	79,009.98	79,009.98
01/07/2015	501/001	Opening Balance - Preserved/Taxable	67,620.75	67,620.75
01/07/2015	501/002	Opening Balance - Preserved/Tax Free	5,945.67	5,945.67
01/07/2015	501/030	Share of Profit/(Loss) - Preserved/Tax Free	(5,946.05)	(5,946.05)
01/07/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	(67,917.82)	(67,917.82)
01/07/2015	501/055	Pensions Paid - Preserved/Taxable	297.07	297.07
30/06/2016	501/059	Pensions Paid - Preserved/Tax Free	(0.40)	
01/07/2015	501/059	Pensions Paid - Preserved/Tax Free	0.38	0.38
		<b>Total Amount - Preserved (Weighted)</b>		<b>79,009.98</b>
<b><u>Member Allocations</u></b>				
30/06/2016	501/031	Members share of profit/(loss) - Preserved/Taxable	1,046.57	
30/06/2016	501/030	Members share of profit/(loss) - Preserved/Tax	91.63	

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		Free		
30/06/2016	501/031	Members share of profit/(loss) - Preserved/Taxable	2,283.20	
30/06/2016	501/030	Members share of profit/(loss) - Preserved/Tax Free	199.89	
		<b>Closing Balance - Preserved</b>	<b>82,630.87</b>	

**Unrestricted Non Preserved**Members Balance

01/07/2015		Opening balance - Unres Non Pres	172,368.26	172,368.26
01/07/2015	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(9,137.01)	(9,137.01)
01/07/2015	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(825.55)	(825.55)
01/07/2015	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	0.01	0.01
30/06/2016	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(9,654.75)	
01/07/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	9,137.00	9,137.00
30/06/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(844.85)	
01/07/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	825.55	825.55
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>172,368.26</b>
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>161,868.66</b>	

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

01/07/2015		Opening balance - Unres Non Pres	226,304.03	226,304.03
01/07/2015	502/001	Opening Balance - Preserved/Taxable	(0.57)	(0.57)
01/07/2015	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	36,803.47	36,803.47
01/07/2015	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	16,449.74	16,449.74
01/07/2015	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(21,009.86)	(21,009.86)
01/07/2015	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(47,005.22)	(47,005.22)
30/06/2016	502/055	Pensions Paid - Preserved/Taxable	(0.40)	
01/07/2015	502/055	Pensions Paid - Preserved/Taxable	0.57	0.57
30/06/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(7,947.25)	
01/07/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	10,201.75	10,201.75
30/06/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,552.35)	
01/07/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax	4,560.12	4,560.12

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		Free		
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>226,304.03</b>
30/06/2016	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	2,253.04	
30/06/2016	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	1,007.04	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>218,064.11</b>	
<b>Viskovich, Francis John</b>				
<b>Preserved</b>				
30/06/2016	503/031	Members share of profit/(loss) - Preserved/Taxable	1.19	
		<b>Closing Balance - Preserved</b>	<b>1.19</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	82.70	82.70
01/07/2015	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	23.37	23.37
01/07/2015	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(23.37)	(23.37)
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>82.70</b>
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>82.70</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2016		Gross Rent		14,400.00
30/06/2016		Gross Interest		201.00
		<b>Total Amount</b>		<b>14,601.00</b>

**MCS Reconciliation**