

THE VISKOVICH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2018
Created by BRAD on Monday 15 April, 2019 @ 08:31:04

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2018	772/001	Elmsfield Road Midvale (Market Value Date: 30/06/2018, Code: VISKOVICH)	321,659.25	(143,885.75)
30/06/2018	776/001	Telstra Corporation (Market Value Date: 30/06/2018, Code: TLS)	2.62	(3,058.03)
30/06/2018	776/002	Wesfarmers Limited (Market Value Date: 30/06/2018, Code: WES)	49.36	3,293.16
		Total Amount		(143,650.62)
Calculation of permanent difference on revaluation				
30/06/2018	772/001	Elmsfield Road Midvale - No CGT asset		
30/06/2018	772/001	- Market Value	0.00	
30/06/2018	772/001	- Less Carrying Value	143,885.75	
30/06/2018	772/001	- Permanent Difference		(143,885.75)
30/06/2018	776/001	Telstra Corporation - No CGT asset		
30/06/2018	776/001	- Market Value	15,720.00	
30/06/2018	776/001	- Less Carrying Value	18,778.03	
30/06/2018	776/001	- Permanent Difference		(3,058.03)
30/06/2018	776/002	Wesfarmers Limited - No CGT asset		
30/06/2018	776/002	- Market Value	19,744.00	
30/06/2018	776/002	- Less Carrying Value	16,450.84	
30/06/2018	776/002	- Permanent Difference		3,293.16
		Total Amount		(143,650.62)
Calculation of tax entries				
Calculation of permanent differences				
30/06/2018	261/004	Viskovich, Francis John		14,708.95
21/12/2017	261/004	Viskovich, Francis John		15,000.00
03/04/2018	261/004	Viskovich, Francis John		13,500.00
30/06/2018	261/004	Viskovich, Francis John		(23,841.24)
30/06/2018	261/005	Viskovich, Jane Elizabeth		14,708.95
21/12/2017	261/005	Viskovich, Jane Elizabeth		15,000.00
03/04/2018	261/005	Viskovich, Jane Elizabeth		13,500.00
30/06/2018	261/005	Viskovich, Jane Elizabeth		(25,000.00)
14/12/2017	301	Accountancy Fees (Gen Exp Percent: 44.580%)		(441.34)
14/12/2017	307	Auditor's Remuneration (Gen Exp Percent: 44.580%)		(392.30)
31/07/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
31/08/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
29/09/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
31/10/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
30/11/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
27/12/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
31/01/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
28/02/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
29/03/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
30/04/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)

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31/05/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
31/05/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
30/06/2018	330	Elmsfield Road Midvale (772/001) - Non Tax Revn		(143,885.75)
30/06/2018	330	Telstra Corporation (776/001) - Non Tax Revn		(3,058.03)
30/06/2018	330	Wesfarmers Limited (776/002) - Non Tax Revn		3,293.16
30/06/2018	413/001	Viskovich, Jane Elizabeth		(0.37)
30/06/2018	413/001	Viskovich, Jane Elizabeth		(764.38)
30/06/2018	413/002	Viskovich, Francis John		(3,243.45)
30/06/2018	413/002	Viskovich, Francis John		(0.35)
30/06/2018	416/001	Viskovich, Jane Elizabeth		(8,735.25)
30/06/2018	416/002	Viskovich, Francis John		(7,256.20)
30/06/2018		Capital Gains Discount		12,962.00
30/06/2018		Exempt Pension Income		13,697.00
Total Amount				(100,302.12)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2018		Exempt Capital Gains		11,556.92
30/06/2018	280/001	Elmsfield Road Midvale	44.580	2,139.84

Total Unsegregated Amount **13,696.76**

Total Exempt Pension Income **13,697.00**

Pension Member Non Deductible Expenses

14/12/2017	301	Accountancy Fees (Gen Exp Percent: 44.580%)		(441.34)
14/12/2017	307	Auditor's Remuneration (Gen Exp Percent: 44.580%)		(392.30)
31/07/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
31/08/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
29/09/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
31/10/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
30/11/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
27/12/2017	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
31/01/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
28/02/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
29/03/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
30/04/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
31/05/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)
31/05/2018	315	Bank Charges (Gen Exp Percent: 44.580%)		(4.46)

Total Amount **(887.00)**

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Calculation of Non Deductible Expense Percentage(s)				
<u>General Expense Calculation</u>				
01/07/2017	30/06/2018	Non-Deductible General Expense Percentage (Actuarial %)		44.580%
<u>Investment Expense Calculation</u>				
01/07/2017	30/06/2018	Non-Deductible Investment Expense Percentage (Actuarial %)		44.580%
Calculation of Net Capital Gains				
<u>Discounted Gains</u>				
04/05/2018	235/001	Elmsfield Road Midvale (Discounted method)	25,923.83	25,923.83
04/05/2018	236/001	Elmsfield Road Midvale (Discounted method)	12,961.92	12,961.92
		Total Amount - Discounted Gains		38,886.00
<u>Applying Capital Losses and CG Discount to Capital Gains</u>				
		Capital Gains Discount		(12,962.00)
		Net Capital Gain (Label A)		25,924.00
<u>Exempt Capital Gains Calculation</u>				
		Net capital gain for exempt calculation (excl. Notional Gain)		25,924.00
		Tax Exempt Percentage	44.580%	11,556.92
		Total Amount - Exempt Capital Gains		11,556.92
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(34,637.21)
		Less Permanent Differences		(100,302.12)
		Taxable income for period		65,665.00
		Income Tax Expense (Taxable Income @ taxrate)		9,849.75
		Total Income Tax Payable (Taxable Income @ taxrate)		9,849.75
		Total Income Tax Payable		9,849.75

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Income Tax Payable		9,849.75
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		10,108.75

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

30/06/2018	501	Viskovich, Jane Elizabeth - Preserved		0.01
30/06/2018	501	Viskovich, Jane Elizabeth - Unres Non Pres		236,508.76
30/06/2018	502	Viskovich, Francis John - Unres Non Pres		208,693.48
30/06/2018	503	Viskovich, Francis John - Preserved		2.40
30/06/2018	503	Viskovich, Francis John - Unres Non Pres		82.70
30/06/2018	504	Viskovich, Francis John - Unres Non Pres		11,471.90
30/06/2018	505	Viskovich, Jane Elizabeth - Preserved		11,104.11
		Total Amount		467,863.36

Profit/(Loss) Available for Allocation to Members

30/06/2018		Profit/(Loss) for period before allocations		(34,637.21)
30/06/2018		Contributions		(87,576.66)
30/06/2018		Pensions paid		20,000.00
		Total Amount		(102,213.87)

Income Tax Expense Available for Allocation to Members

30/06/2018		Income Tax Expense for period before allocations		9,849.75
30/06/2018		Contributions tax		(7,500.00)
		Total Amount		2,349.75

Fund Rate or Return Calculation

	Total profit for period (excluding Super Surcharge)	(34,637.21)
	Less amounts excluded from fund rate calculation:	
	Total exclusion	
	Profit after exclusion	(34,637.21)
	Total member opening balance	445,287.34
	Fund Rate (Profit after exclusion/Total member opening balance)	(7.78)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Viskovich, Jane Elizabeth				
Preserved				
<u>Members Balance</u>				
01/07/2017		Opening balance - Preserved	0.00	0.00
01/07/2017	501/001	Opening Balance - Preserved/Taxable	3,226.74	3,226.74
01/07/2017	501/002	Opening Balance - Preserved/Tax Free	282.04	282.04
01/07/2017	501/030	Share of Profit/(Loss) - Preserved/Tax Free	(282.49)	(282.49)
01/07/2017	501/031	Share of Profit/(Loss) - Preserved/Taxable	(3,226.74)	(3,226.74)
30/06/2018	501/053	Income Tax - Preserved/Taxable	(0.34)	
01/07/2017	501/059	Pensions Paid - Preserved/Tax Free	0.45	0.45
Total Amount - Preserved (Weighted)				0.01
<u>Member Allocations</u>				
30/06/2018	501/031	Members share of profit/(loss) - Preserved/Taxable	(47,510.52)	
30/06/2018	501/030	Members share of profit/(loss) - Preserved/Tax Free	(4,159.43)	
30/06/2018	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,971.67)	
30/06/2018	501/050	Members share of tax on profit/(loss) - Preserved/Tax Free	(172.62)	
Closing Balance - Preserved			(53,814.58)	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2017		Opening balance - Unres Non Pres	236,508.76	236,508.76
01/07/2017	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(10,574.25)	(10,574.25)
01/07/2017	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(925.30)	(925.30)
30/06/2018	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(8,735.25)	
01/07/2017	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	10,574.25	10,574.25
30/06/2018	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(0.37)	
30/06/2018	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(764.38)	
01/07/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	925.30	925.30
Total Amount - Unres Non Pres (Weighted)				236,508.76
Closing Balance - Unrestricted Non Pres			227,008.76	
Viskovich, Francis John				
Unrestricted Non Preserved				
<u>Members Balance</u>				

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01/07/2017		Opening balance - Unres Non Pres	208,693.48	208,693.48
30/06/2018	502/001	Opening Balance - Preserved/Taxable	2.40	
01/07/2017	502/001	Opening Balance - Preserved/Taxable	(0.45)	(0.45)
30/06/2018	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(25.07)	
01/07/2017	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(6,475.59)	(6,475.59)
30/06/2018	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	107.77	
01/07/2017	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(2,894.59)	(2,894.59)
30/06/2018	502/031	Share of Profit/(Loss) - Preserved/Taxable	18.59	
30/06/2018	502/031	Share of Profit/(Loss) - Preserved/Taxable	(18.59)	
30/06/2018	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(18.59)	
01/07/2017	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(966.66)	(966.66)
01/07/2017	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,162.71)	(2,162.71)
30/06/2018	502/053	Income Tax - Preserved/Taxable	(0.43)	
01/07/2017	502/055	Pensions Paid - Preserved/Taxable	0.45	0.45
30/06/2018	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(7,256.20)	
01/07/2017	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	8,638.30	8,638.30
30/06/2018	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,243.45)	
30/06/2018	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(0.35)	
01/07/2017	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	3,861.25	3,861.25
		Total Amount - Unres Non Pres (Weighted)		208,693.48
30/06/2018	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(31,509.43)	
30/06/2018	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	(14,083.73)	
		Closing Balance - Unrestricted Non Pres	152,666.40	

Viskovich, Francis John
Preserved

Members Balance

01/07/2017		Opening balance - Preserved	2.40	2.40
30/06/2018	503/001	Opening Balance - Preserved/Taxable	(2.40)	
01/07/2017	503/001	Opening Balance - Preserved/Taxable	1.21	1.21
30/06/2018	503/031	Share of Profit/(Loss) - Preserved/Taxable	18.59	
01/07/2017	503/031	Share of Profit/(Loss) - Preserved/Taxable	(1.21)	(1.21)
30/06/2018	503/053	Income Tax - Preserved/Taxable	0.34	
30/06/2018	503/053	Income Tax - Preserved/Taxable	0.43	

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Total Amount - Preserved (Weighted)				2.40
<u>Member Allocations</u>				
30/06/2018	503/031	Members share of profit/(loss) - Preserved/Taxable	(0.52)	
30/06/2018	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(0.02)	
30/06/2018	503/031	Members share of profit/(loss) - Preserved/Taxable	(18.07)	
30/06/2018	503/053	Members share of tax on profit/(loss) - Preserved/Taxable	(0.75)	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2017		Opening balance - Unres Non Pres	82.70	82.70
30/06/2018	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	25.07	
30/06/2018	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(107.77)	
Total Amount - Unres Non Pres (Weighted)				82.70
Viskovich, Francis John				
Unrestricted Non Preserved				
<u>Members Balance</u>				
18/10/2017	504/013	Employer Contributions - Non Preserved	124.55	87.01
22/11/2017	504/013	Employer Contributions - Non Preserved	117.31	70.71
27/12/2017	504/013	Employer Contributions - Non Preserved	150.30	76.18
11/01/2018	504/013	Employer Contributions - Non Preserved	109.85	51.16
20/02/2018	504/013	Employer Contributions - Non Preserved	160.23	57.07
16/04/2018	504/013	Employer Contributions - Non Preserved	118.85	24.42
16/04/2018	504/013	Employer Contributions - Non Preserved	210.24	43.20
11/05/2018	504/013	Employer Contributions - Non Preserved	167.43	22.94
30/06/2018	504/015	Member/Personal Contributions - Non Preserved	23,841.24	
30/06/2018	504/015	Member/Personal Contributions - Non Preserved	14,708.95	
21/12/2017	504/015	Member/Personal Contributions - Non Preserved	15,000.00	7,849.32
03/04/2018	504/015	Member/Personal Contributions - Non Preserved	13,500.00	3,254.79
30/06/2018	504/015	Member/Personal Contributions - Non Preserved	(23,841.24)	
18/10/2017	504/061	Contributions Tax - Unrestricted Non Preserved	(18.68)	(13.05)
22/11/2017	504/061	Contributions Tax - Unrestricted Non Preserved	(17.60)	(10.61)
27/12/2017	504/061	Contributions Tax - Unrestricted Non Preserved	(22.54)	(11.42)
11/01/2018	504/061	Contributions Tax - Unrestricted Non Preserved	(16.48)	(7.68)
20/02/2018	504/061	Contributions Tax - Unrestricted Non Preserved	(24.03)	(8.56)
16/04/2018	504/061	Contributions Tax - Unrestricted Non Preserved	(17.83)	(3.66)
16/04/2018	504/061	Contributions Tax - Unrestricted Non Preserved	(31.54)	(6.48)
11/05/2018	504/061	Contributions Tax - Unrestricted Non Preserved	(25.11)	(3.44)
30/06/2018	504/061	Contributions Tax - Unrestricted Non Preserved	(3,576.19)	
Total Amount - Unres Non Pres (Weighted)				11,471.90

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30/06/2018	504/035	Members share of profit/(loss) - Unres Non Pres/Taxable	(2,506.26)	
30/06/2018	504/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(104.01)	
		Closing Balance - Unrestricted Non Pres	38,007.44	

Viskovich, Jane Elizabeth
Preserved

Members Balance

30/06/2018	505/016	Member/Personal Contributions - Preserved	14,708.95	
21/12/2017	505/016	Member/Personal Contributions - Preserved	15,000.00	7,849.32
03/04/2018	505/016	Member/Personal Contributions - Preserved	13,500.00	3,254.79
30/06/2018	505/016	Member/Personal Contributions - Preserved	(25,000.00)	
30/06/2018	505/016	Member/Personal Contributions - Preserved	25,000.00	
30/06/2018	505/051	Contributions Tax - Preserved	(3,750.00)	
		Total Amount - Preserved (Weighted)		11,104.11

Member Allocations

30/06/2018	505/031	Members share of profit/(loss) - Preserved/Taxable	(2,425.91)	
30/06/2018	505/053	Members share of tax on profit/(loss) - Preserved/Taxable	(100.67)	
		Closing Balance - Preserved	36,932.37	

BAS Instalment Income Reconciliation (Label T1)

30/06/2018		Capital Gains		25,924.00
30/06/2018		Gross Rent		4,800.00
30/06/2018		Employer Contributions		1,159.00
30/06/2018		Member Contributions		48,841.00
		Total Amount		80,724.00

MCS Reconciliation
Viskovich, Francis John

Personal Contributed amount

30/06/2018	504/015	Member/Personal Contributions - Non Preserved		23,841.24
30/06/2018	504/015	Member/Personal Contributions - Non Preserved		14,708.95
21/12/2017	504/015	Member/Personal Contributions - Non Preserved		15,000.00
03/04/2018	504/015	Member/Personal Contributions - Non Preserved		13,500.00
30/06/2018	504/015	Member/Personal Contributions - Non Preserved		(23,841.24)
		Total Amount		43,208.95

Employer Contributed amount

11/05/2018	504/013	Employer Contributions - Non Preserved		167.43
16/04/2018	504/013	Employer Contributions - Non Preserved		210.24

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16/04/2018	504/013	Employer Contributions - Non Preserved		118.85
20/02/2018	504/013	Employer Contributions - Non Preserved		160.23
11/01/2018	504/013	Employer Contributions - Non Preserved		109.85
27/12/2017	504/013	Employer Contributions - Non Preserved		150.30
22/11/2017	504/013	Employer Contributions - Non Preserved		117.31
18/10/2017	504/013	Employer Contributions - Non Preserved		124.55
Total Amount				1,158.76
All Contributions received for the current year				44,367.71
Closing Account Balance				(190,675.00)
Viskovich, Jane Elizabeth				
<u>Personal Contributed amount</u>				
30/06/2018	505/016	Member/Personal Contributions - Preserved		25,000.00
30/06/2018	505/016	Member/Personal Contributions - Preserved		14,708.95
21/12/2017	505/016	Member/Personal Contributions - Preserved		15,000.00
03/04/2018	505/016	Member/Personal Contributions - Preserved		13,500.00
30/06/2018	505/016	Member/Personal Contributions - Preserved		(25,000.00)
Total Amount				43,208.95
All Contributions received for the current year				43,208.95
Closing Account Balance				(210,126.00)