

THE VISKOVICH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by TRACEY on Monday 26 October, 2015 @ 14:29:22

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	772/001	Elmsfield Road Midvale (Market Value Date: 30/06/2015, Code: VISKOVICH)	455,000.00	133,340.75
Total Amount				133,340.75
Calculation of permanent difference on revaluation				
30/06/2015	772/001	Elmsfield Road Midvale - No CGT asset		
30/06/2015	772/001	- Market Value	455,000.00	
30/06/2015	772/001	- Less Carrying Value	321,659.25	
30/06/2015	772/001	- Permanent Difference		133,340.75
Total Amount				133,340.75
Calculation of tax entries				
Calculation of permanent differences				
30/06/2015	247	Elmsfield Road Midvale (772/001) - Non Tax Revn		133,340.75
30/10/2014	301	Accountancy Fees (Gen Exp Percent: 99.980%)		(835.83)
30/10/2014	307	Auditor's Remuneration (Gen Exp Percent: 99.980%)		(780.84)
31/07/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.60)
29/08/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
30/09/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
30/10/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(11.20)
21/11/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(69.99)
28/11/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
31/12/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
30/01/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
27/02/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
25/03/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.60)
30/04/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.60)
29/05/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
30/06/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
30/10/2014	387	Legal Fees (Gen Exp Percent: 99.980%)		(175.96)
20/06/2015	412/001	Viskovich, Jane Elizabeth		(0.38)
20/06/2015	413/001	Viskovich, Jane Elizabeth		(825.55)
20/06/2015	413/002	Viskovich, Francis John		(4,560.12)
20/06/2015	415/001	Viskovich, Jane Elizabeth		(297.07)
20/06/2015	415/002	Viskovich, Francis John		(0.57)
20/06/2015	416/001	Viskovich, Jane Elizabeth		(9,137.00)
20/06/2015	416/002	Viskovich, Francis John		(10,201.75)
30/06/2015	425	Rental Property Expenses (Inv Exp Percent: 99.980%)		(3,976.76)
30/06/2015		Exempt Pension Income		14,910.00
Total Amount				117,265.93

Calculation of Exempt Pension Income

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Segregated Assets Method

Unsegregated Assets Method

30/06/2015	250/004	NAB - a/c #12-494-8143	99.980	513.02
30/06/2015	280/001	Elmsfield Road Midvale	99.980	14,397.12

Total Unsegregated Amount **14,910.14**

Total Exempt Pension Income **14,910.00**

Pension Member Non Deductible Expenses

30/10/2014	301	Accountancy Fees (Gen Exp Percent: 99.980%)		(835.83)
30/10/2014	307	Auditor's Remuneration (Gen Exp Percent: 99.980%)		(780.84)
31/07/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.60)
29/08/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
30/09/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
30/10/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(11.20)
21/11/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(69.99)
28/11/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
31/12/2014	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
30/01/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
27/02/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
25/03/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.60)
30/04/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.60)
29/05/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
30/06/2015	315	Bank Charges (Gen Exp Percent: 99.980%)		(10.00)
30/10/2014	387	Legal Fees (Gen Exp Percent: 99.980%)		(175.96)
30/06/2015	425	Rental Property Expenses (Inv Exp Percent: 99.980%)		(3,976.76)

Total Amount **(5,962.00)**

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2014	30/06/2015	Non-Deductible General Expense Percentage (Actuarial %)	99.980%
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Investment Expense Calculation

01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Actuarial %)	99.980%
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Entry Summary				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		116,879.87
		Less Permanent Differences		117,265.93
		Taxable income for period		(386.00)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(1,199.00)
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				
<u>Members Weighted Amounts</u>				
30/06/2015	501	Viskovich, Jane Elizabeth - Preserved		5,435.41
30/06/2015	501	Viskovich, Jane Elizabeth - Unres Non Pres		182,057.87
30/06/2015	502	Viskovich, Francis John - Unres Non Pres		172,646.94
30/06/2015	503	Viskovich, Francis John - Unres Non Pres		59.33
		Total Amount		360,199.55
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2015		Profit/(Loss) for period before allocations		116,879.87
30/06/2015		Pensions paid		25,022.44
		Total Amount		141,902.31
<u>Income Tax Expense Available for Allocation to Members</u>				
		Total Amount		0.00
Fund Rate or Return Calculation				
		Total profit for period (excluding Super Surcharge)		116,879.87
		Less amounts excluded from fund rate calculation:		
		Total exclusion		
		Profit after exclusion		116,879.87
		Total member opening balance		360,885.10
		Fund Rate (Profit after exclusion/Total member opening balance)		32.39

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Viskovich, Jane Elizabeth				
Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	5,443.56	5,443.56
01/07/2014	501/001	Opening Balance - Preserved/Taxable	5,443.82	5,443.82
01/07/2014	501/002	Opening Balance - Preserved/Tax Free	(0.26)	(0.26)
01/07/2014	501/011	Employer Contributions - Concessional	(1,640.00)	(1,640.00)
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	(4,049.82)	(4,049.82)
01/07/2014	501/051	Contributions Tax - Preserved	246.00	246.00
20/06/2015	501/055	Pensions Paid - Preserved/Taxable	(297.07)	(8.14)
20/06/2015	501/059	Pensions Paid - Preserved/Tax Free	(0.38)	(0.01)
01/07/2014	501/059	Pensions Paid - Preserved/Tax Free	0.26	0.26
Total Amount - Preserved (Weighted)				5,435.41
<u>Member Allocations</u>				
30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	1,968.93	
30/06/2015	501/030	Members share of profit/(loss) - Preserved/Tax Free	172.38	
30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	65,948.89	
30/06/2015	501/030	Members share of profit/(loss) - Preserved/Tax Free	5,773.67	
Closing Balance - Preserved			79,009.98	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	182,330.82	182,330.82
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(7,336.80)	(7,336.80)
01/07/2014	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(662.94)	(662.94)
20/06/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(9,137.00)	(250.33)
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	7,336.80	7,336.80
20/06/2015	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(825.55)	(22.62)
01/07/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	662.94	662.94
Total Amount - Unres Non Pres (Weighted)				182,057.87
Closing Balance - Unrestricted Non Pres			172,368.27	
Viskovich, Francis John				
Unrestricted Non Preserved				
<u>Members Balance</u>				

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01/07/2014		Opening balance - Unres Non Pres	173,051.39	173,051.39
01/07/2014	502/001	Opening Balance - Preserved/Taxable	(0.12)	(0.12)
01/07/2014	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(3,599.43)	(3,599.43)
01/07/2014	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(1,630.07)	(1,630.07)
01/07/2014	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,175.23)	(1,175.23)
01/07/2014	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,595.15)	(2,595.15)
20/06/2015	502/055	Pensions Paid - Preserved/Taxable	(0.57)	(0.02)
01/07/2014	502/055	Pensions Paid - Preserved/Taxable	0.12	0.12
20/06/2015	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(10,201.75)	(279.50)
01/07/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	6,194.58	6,194.58
20/06/2015	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(4,560.12)	(124.93)
01/07/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	2,805.30	2,805.30
		Total Amount - Unres Non Pres (Weighted)		172,646.94
30/06/2015	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	47,005.22	
30/06/2015	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	21,009.86	
		Closing Balance - Unrestricted Non Pres	226,304.03	

Viskovich, Francis John

Unrestricted Non Preserved

Members Balance

01/07/2014		Opening balance - Unres Non Pres	59.33	59.33
01/07/2014	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(48.44)	(48.44)
01/07/2014	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	107.77	107.77
01/07/2014	503/013	Employer Contributions - Non Preserved	(620.00)	(620.00)
01/07/2014	503/015	Member/Personal Contributions - Non Preserved	(107.77)	(107.77)
01/07/2014	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(9.26)	(9.26)
01/07/2014	503/061	Contributions Tax - Unrestricted Non Preserved	93.00	93.00
01/07/2014	503/063	Income Tax - Unrestricted Non Preserved/Taxable	584.70	584.70
		Total Amount - Unres Non Pres (Weighted)		59.33
30/06/2015	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	23.37	
		Closing Balance - Unrestricted Non Pres	82.70	

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BAS Instalment Income Reconciliation (Label T1)

30/06/2015	Gross Rent	14,400.00
30/06/2015	Gross Interest	513.00
	Total Amount	14,913.00

MCS Reconciliation