

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
Asset revaluation amounts				
Calculation of permanent difference on revaluation				
Calculation of tax entries				
Calculation of permanent differences				
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
		Total Amount		(12,959.89)

Calculation of Exempt Pension IncomeSegregated 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
		Total Unsegregated Amount		7,364.32
		Total Exempt Pension Income		7,364.00

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%)		
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)
30/06/2014	425	Rental Property Expenses (Inv Exp Percent: 48.250%)		(2,464.50)
		Total Amount		(3,432.00)

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

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

01/07/2013	30/06/2014	Non-Deductible Investment Expense Percentage (Actuarial %)	48.250%
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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)
Taxable income for period	6,158.00
Income Tax Expense (Taxable Income @ taxrate)	923.70
Total Income Tax Payable (Taxable Income @ taxrate)	923.70
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
		Income Tax Payable		(1,006.30)
		Add Supervisory levy		388.00
		Total Amount Due or Refundable		(618.30)

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
		Total Amount		370,162.33

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
		Total Amount		7,829.46

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)
		Total Amount		584.70

Fund Rate or Return Calculation

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

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)	
		Total Amount - Preserved (Weighted)		1,159.12
<u>Member Allocations</u>				
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	
		Closing Balance - Preserved	5,443.56	
Unrestricted Non Preserved				
<u>Members Balance</u>				
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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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Free		
		Total Amount - Unres Non Pres (Weighted)		190,308.64
		Closing Balance - Unrestricted Non Pres	182,330.82	
Restricted Non Preserved				
<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)
Viskovich, Francis John				
Unrestricted Non Preserved				
<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
		Total Amount - Unres Non Pres (Weighted)		178,256.35
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	
		Closing Balance - Unrestricted Non Pres	173,051.39	

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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)
Total Amount - Unres Non Pres (Weighted)				438.22
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)	
Closing Balance - Unrestricted Non Pres			59.34	

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
Total Amount				17,523.00

**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)
Total Amount				0.00

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
Total Amount				1,640.00

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
		Total Amount		0.00
		All Contributions received for the current year		1,640.00
		Closing Account Balance		187,774.38
Viskovich, Francis John				
<u>Personal Contributed amount</u>				
30/06/2014	503/015	Member/Personal Contributions - Non Preserved		107.77
		Total Amount		107.77
<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
		Total Amount		620.00
		All Contributions received for the current year		727.77
		Closing Account Balance		59.33