

**THE VISKOVICH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2017**  
Created by TRACEY on Wednesday 22 November, 2017 @ 14:58:52

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>				
07/11/2016	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(990.00)
07/11/2016	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(880.00)
30/12/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/01/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
28/02/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/03/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
28/04/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
29/07/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/05/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/08/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
30/06/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
19/09/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/10/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
16/11/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(70.00)
30/11/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
25/06/2017	412/001	Viskovich, Jane Elizabeth		(0.45)
25/06/2017	413/001	Viskovich, Jane Elizabeth		(925.30)
25/06/2017	413/002	Viskovich, Francis John		(3,861.25)
25/06/2017	415/002	Viskovich, Francis John		(0.45)
25/06/2017	416/001	Viskovich, Jane Elizabeth		(10,574.25)
25/06/2017	416/002	Viskovich, Francis John		(8,638.30)
30/06/2017	425	Rental Property Expenses (Inv Exp Percent: 100.000%)		(5,441.19)
30/06/2017		Exempt Pension Income		14,400.00
<b>Total Amount</b>				<b>(17,101.19)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2017	280/001	Elmsfield Road Midvale	100.000	14,400.00
<b>Total Unsegregated Amount</b>				<b>14,400.00</b>
<b>Total Exempt Pension Income</b>				<b>14,400.00</b>

Pension Member Non Deductible Expenses

07/11/2016	301	Accountancy Fees (Gen Exp Percent: 100.000%)		(990.00)
07/11/2016	307	Auditor's Remuneration (Gen Exp Percent: 100.000%)		(880.00)
30/12/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/01/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)

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31/03/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
28/04/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
29/07/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/05/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/08/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
30/06/2017	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
19/09/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
31/10/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
16/11/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(70.00)
30/11/2016	315	Bank Charges (Gen Exp Percent: 100.000%)		(10.00)
30/06/2017	425	Rental Property Expenses (Inv Exp Percent: 100.000%)		(5,441.19)
<b>Total Amount</b>				<b>(7,501.00)</b>

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

General Expense Calculation

01/07/2016	30/06/2017	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>100.000%</b>
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Investment Expense Calculation

01/07/2016	30/06/2017	<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	(17,360.19)
Less Permanent Differences	(17,101.19)
<b>Taxable income for period</b>	<b>(259.00)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>259.00</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

30/06/2017	501	Viskovich, Jane Elizabeth - Preserved	82,630.86
30/06/2017	501	Viskovich, Jane Elizabeth - Unres Non Pres	161,711.13
30/06/2017	502	Viskovich, Francis John - Unres Non Pres	217,892.88

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2017	503	Viskovich, Francis John - Preserved		1.19
30/06/2017	503	Viskovich, Francis John - Unres Non Pres		82.70
<b>Total Amount</b>				<b>462,318.76</b>
<b><u>Profit/(Loss) Available for Allocation to Members</u></b>				
30/06/2017		Profit/(Loss) for period before allocations		(17,360.19)
30/06/2017		Pensions paid		24,000.00
<b>Total Amount</b>				<b>6,639.81</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>(17,360.19)</b>
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>(17,360.19)</b>
<b>Total member opening balance</b>				<b>462,647.53</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>(3.75)</b>
<b>Viskovich, Jane Elizabeth</b>				
<b>Preserved</b>				
<b><u>Members Balance</u></b>				
01/07/2016		Opening balance - Preserved	82,630.87	82,630.87
01/07/2016	501/001	Opening Balance - Preserved/Taxable	3,329.77	3,329.77
01/07/2016	501/002	Opening Balance - Preserved/Tax Free	291.12	291.12
01/07/2016	501/030	Share of Profit/(Loss) - Preserved/Tax Free	(291.52)	(291.52)
01/07/2016	501/031	Share of Profit/(Loss) - Preserved/Taxable	(3,329.77)	(3,329.77)
25/06/2017	501/059	Pensions Paid - Preserved/Tax Free	(0.45)	(0.01)
01/07/2016	501/059	Pensions Paid - Preserved/Tax Free	0.40	0.40
<b>Total Amount - Preserved (Weighted)</b>				<b>82,630.86</b>
<b><u>Member Allocations</u></b>				
30/06/2017	501/031	Members share of profit/(loss) - Preserved/Taxable	1,091.21	
30/06/2017	501/030	Members share of profit/(loss) - Preserved/Tax Free	95.53	

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30/06/2017	501/031	Members share of profit/(loss) - Preserved/Taxable	2,135.53	
30/06/2017	501/030	Members share of profit/(loss) - Preserved/Tax Free	186.96	
		<b>Closing Balance - Preserved</b>	<b>86,139.65</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2016		Opening balance - Unres Non Pres	161,868.66	161,868.66
01/07/2016	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	(9,654.75)	(9,654.75)
01/07/2016	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(844.85)	(844.85)
25/06/2017	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(10,574.25)	(144.85)
01/07/2016	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	9,654.75	9,654.75
25/06/2017	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(925.30)	(12.68)
01/07/2016	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	844.85	844.85
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>161,711.13</b>
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>150,369.11</b>	
<b>Viskovich, Francis John</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2016		Opening balance - Unres Non Pres	218,064.11	218,064.11
01/07/2016	502/001	Opening Balance - Preserved/Taxable	(0.40)	(0.40)
01/07/2016	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	(5,694.21)	(5,694.21)
01/07/2016	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(2,545.31)	(2,545.31)
01/07/2016	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,007.04)	(1,007.04)
01/07/2016	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(2,253.04)	(2,253.04)
25/06/2017	502/055	Pensions Paid - Preserved/Taxable	(0.45)	(0.01)
01/07/2016	502/055	Pensions Paid - Preserved/Taxable	0.40	0.40
25/06/2017	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(8,638.30)	(118.33)
01/07/2016	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	7,947.25	7,947.25
25/06/2017	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(3,861.25)	(52.89)
01/07/2016	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	3,552.35	3,552.35

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<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>217,892.88</b>
30/06/2017	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	2,162.71	
30/06/2017	502/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	966.66	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>208,693.48</b>	

**Viskovich, Francis John  
Preserved**

Members Balance

01/07/2016		Opening balance - Preserved	1.19	1.19
01/07/2016	503/001	Opening Balance - Preserved/Taxable	1.19	1.19
01/07/2016	503/031	Share of Profit/(Loss) - Preserved/Taxable	(1.19)	(1.19)
<b>Total Amount - Preserved (Weighted)</b>				<b>1.19</b>

Member Allocations

30/06/2017	503/031	Members share of profit/(loss) - Preserved/Taxable	0.02	
30/06/2017	503/031	Members share of profit/(loss) - Preserved/Taxable	1.19	
<b>Closing Balance - Preserved</b>			<b>2.40</b>	

**Unrestricted Non Preserved**

Members Balance

01/07/2016		Opening balance - Unres Non Pres	82.70	82.70
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>82.70</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>82.70</b>	

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

30/06/2017		Gross Rent		14,400.00
<b>Total Amount</b>				<b>14,400.00</b>

**MCS Reconciliation**