

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
Asset revaluation amounts				
Calculation of permanent difference on revaluation				
Calculation of tax entries				
Calculation of permanent differences				
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
		Total Amount		(17,101.19)
Calculation of Exempt Pension Income				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2017	280/001	Elmsfield Road Midvale	100.000	14,400.00
		Total Unsegregated Amount		14,400.00
		Total Exempt Pension Income		14,400.00
<u>Pension Member Non Deductible Expenses</u>				
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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31/10/2016	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)
		Total Amount		(7,501.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

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

01/07/2016	30/06/2017	Non-Deductible Investment Expense Percentage (Actuarial %)	100.000%
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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)
Taxable income for period	(259.00)
Add Supervisory levy	259.00
Total Amount Due or Refundable	259.00

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

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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30/06/2017	503	Viskovich, Francis John - Preserved		1.19
30/06/2017	503	Viskovich, Francis John - Unres Non Pres		82.70
Total Amount				462,318.76
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2017		Profit/(Loss) for period before allocations		(17,360.19)
30/06/2017		Pensions paid		24,000.00
Total Amount				6,639.81
<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)				(17,360.19)
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				(17,360.19)
Total member opening balance				462,647.53
Fund Rate (Profit after exclusion/Total member opening balance)				(3.75)
Viskovich, Jane Elizabeth Preserved				
<u>Members Balance</u>				
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
Total Amount - Preserved (Weighted)				82,630.86
<u>Member Allocations</u>				
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	
		Closing Balance - Preserved	86,139.65	
Unrestricted Non Preserved				
<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
		Total Amount - Unres Non Pres (Weighted)		161,711.13
		Closing Balance - Unrestricted Non Pres	150,369.11	
Viskovich, Francis John				
Unrestricted Non Preserved				
<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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Total Amount - Unres Non Pres (Weighted)				217,892.88
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	
Closing Balance - Unrestricted Non Pres			208,693.48	

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)
Total Amount - Preserved (Weighted)				1.19

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	
Closing Balance - Preserved			2.40	

Unrestricted Non Preserved

Members Balance

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

BAS Instalment Income Reconciliation (Label T1)

30/06/2017		Gross Rent		14,400.00
Total Amount				14,400.00

MCS Reconciliation