

THE VISKOVICH SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2013
 Created by TRACEY on Thursday 13 March, 2014 @ 14:23:35

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				
19/12/2012	301	Accountancy Fees (Gen Exp Percent: .260%)		(3.29)
31/07/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
31/08/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
28/09/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
31/10/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
30/11/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
31/12/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
31/01/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
28/02/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
28/03/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
30/04/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
31/05/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
28/06/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
29/06/2013	413/002	Viskovich, Francis John		(2,181.90)
29/06/2013	415/002	Viskovich, Francis John		(0.07)
29/06/2013	416/002	Viskovich, Francis John		(4,818.03)
17/09/2012	425	Rental Property Expenses (Inv Exp Percent: .260%)		(2.04)
07/11/2012	425	Rental Property Expenses (Inv Exp Percent: .260%)		(1.36)
30/06/2013		Exempt Pension Income		12.00
Total Amount				(6,995.05)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2013	250/004	NAB - a/c #12-494-8143	0.260	3.39
30/06/2013	280/001	Elmsfield Road Midvale	0.260	8.51
Total Unsegregated Amount				11.90
Total Exempt Pension Income				12.00

Pension Member Non Deductible Expenses

19/12/2012	301	Accountancy Fees (Gen Exp Percent: .260%)		(3.29)
31/07/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
31/08/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
28/09/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
31/10/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
30/11/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
31/12/2012	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
31/01/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
28/02/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)

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30/04/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
31/05/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
28/06/2013	315	Bank Charges (Gen Exp Percent: .260%)		(0.03)
17/09/2012	425	Rental Property Expenses (Inv Exp Percent: .260%)		(2.04)
07/11/2012	425	Rental Property Expenses (Inv Exp Percent: .260%)		(1.36)
		Total Amount		(7.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2012	30/06/2013	Non-Deductible General Expense Percentage (Actuarial %)	0.260%
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Investment Expense Calculation

01/07/2012	30/06/2013	Non-Deductible Investment Expense Percentage (Actuarial %)	0.260%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	1,461.44
Less Permanent Differences	(6,995.05)
Taxable income for period	8,457.00
Income Tax Expense (Taxable Income @ taxrate)	1,268.55
Total Income Tax Payable (Taxable Income @ taxrate)	1,268.55
Total Income Tax Payable	1,268.55
Less Total Instalments paid	1,515.00
Income Tax Payable	(246.45)
Add Supervisory levy	321.00
Total Amount Due or Refundable	74.55

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

30/06/2013	501	Viskovich, Jane Elizabeth - Preserved	181,347.24
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2013	501	Viskovich, Jane Elizabeth - Unres Non Pres		0.32
30/06/2013	501	Viskovich, Jane Elizabeth - Res Non Pres		6,281.37
30/06/2013	502	Viskovich, Francis John - Unres Non Pres		183,634.96
Total Amount				371,263.89

Profit/(Loss) Available for Allocation to Members

30/06/2013		Profit/(Loss) for period before allocations		1,461.44
30/06/2013		Contributions		(6,780.00)
30/06/2013		Pensions paid		7,000.00
Total Amount				1,681.44

Income Tax Expense Available for Allocation to Members

30/06/2013		Income Tax Expense for period before allocations		1,268.55
30/06/2013		Contributions tax		(1,017.00)
Total Amount				251.55

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharges)	1,461.44
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	1,461.44
Total member opening balance	368,418.68
Fund Rate (Profit after exclusion/Total member opening balance)	0.40

Viskovich, Jane Elizabeth Preserved

Members Balance

01/07/2012		Opening balance - Preserved	179,268.66	179,268.66
01/07/2012	501/001	Opening Balance - Preserved/Taxable	8,984.31	8,984.31
16/07/2012	501/011	Employer Contributions - Concessional	410.00	392.03
15/08/2012	501/011	Employer Contributions - Concessional	410.00	358.33
17/09/2012	501/011	Employer Contributions - Concessional	410.00	321.26
15/10/2012	501/011	Employer Contributions - Concessional	410.00	289.81
15/11/2012	501/011	Employer Contributions - Concessional	410.00	254.99
15/03/2013	501/011	Employer Contributions - Concessional	410.00	120.19
17/12/2012	501/011	Employer Contributions - Concessional	410.00	219.04
15/04/2013	501/011	Employer Contributions - Concessional	410.00	85.37
15/05/2013	501/011	Employer Contributions - Concessional	410.00	51.67

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17/06/2013	501/011	Employer Contributions - Concessional	410.00	14.60
15/01/2013	501/011	Employer Contributions - Concessional	410.00	186.47
15/02/2013	501/011	Employer Contributions - Concessional	410.00	151.64
01/07/2012	501/011	Employer Contributions - Concessional	(4,920.00)	(4,920.00)
01/07/2012	501/031	Share of Profit/(Loss) - Preserved/Taxable	(5,649.71)	(5,649.71)
16/07/2012	501/051	Contributions Tax - Preserved	(61.50)	(58.80)
15/08/2012	501/051	Contributions Tax - Preserved	(61.50)	(53.75)
17/09/2012	501/051	Contributions Tax - Preserved	(61.50)	(48.19)
15/10/2012	501/051	Contributions Tax - Preserved	(61.50)	(43.47)
15/11/2012	501/051	Contributions Tax - Preserved	(61.50)	(38.25)
15/02/2013	501/051	Contributions Tax - Preserved	(61.50)	(22.75)
15/03/2013	501/051	Contributions Tax - Preserved	(61.50)	(18.03)
15/04/2013	501/051	Contributions Tax - Preserved	(61.50)	(12.81)
15/05/2013	501/051	Contributions Tax - Preserved	(61.50)	(7.75)
17/06/2013	501/051	Contributions Tax - Preserved	(61.50)	(2.19)
17/12/2012	501/051	Contributions Tax - Preserved	(61.50)	(32.86)
15/01/2013	501/051	Contributions Tax - Preserved	(61.50)	(27.97)
01/07/2012	501/051	Contributions Tax - Preserved	738.00	738.00
01/07/2012	501/053	Income Tax - Preserved/Taxable	847.40	847.40
Total Amount - Preserved (Weighted)				181,347.24
<u>Member Allocations</u>				
30/06/2013	501/031	Members share of profit/(loss) - Preserved/Taxable	821.31	
30/06/2013	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(243.13)	
30/06/2013	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	0.00	
30/06/2013	501/031	Members share of profit/(loss) - Preserved/Taxable	28.45	
30/06/2013	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(8.42)	
Closing Balance - Preserved			184,048.87	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	0.32	0.32
Total Amount - Unres Non Pres (Weighted)				0.32
Closing Balance - Unrestricted Non Pres			0.32	
Restricted Non Preserved				
<u>Members Balance</u>				
01/07/2012		Opening balance - Res Non Pres	6,281.37	6,281.37
Total Amount - Res Non Pres (Weighted)				6,281.37

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Closing Balance - Restricted Non Pres			6,281.37	
Viskovich, Francis John				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2012		Opening balance - Unres Non Pres	182,868.33	182,868.33
29/06/2013	502/001	Opening Balance - Preserved/Taxable	(121,791.68)	(121,791.68)
01/07/2012	502/001	Opening Balance - Preserved/Taxable	13,143.72	13,143.72
29/06/2013	502/002	Opening Balance - Preserved/Tax Free	(57,002.31)	(57,002.31)
29/06/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	121,791.68	121,791.68
29/06/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	4,074.34	4,074.34
29/06/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	57,002.31	57,002.31
29/06/2013	502/005	Opening Balance - Restricted Non Preserved/Taxable	(4,074.34)	(4,074.34)
29/06/2013	502/011	Employer Contributions - Concessional	62,274.78	170.62
29/06/2013	502/011	Employer Contributions - Concessional	(62,274.78)	(170.62)
01/07/2012	502/011	Employer Contributions - Concessional	(9,971.97)	(9,971.97)
16/07/2012	502/013	Employer Contributions - Non Preserved	155.00	148.21
15/08/2012	502/013	Employer Contributions - Non Preserved	155.00	135.47
17/09/2012	502/013	Employer Contributions - Non Preserved	155.00	121.45
15/10/2012	502/013	Employer Contributions - Non Preserved	155.00	109.56
15/11/2012	502/013	Employer Contributions - Non Preserved	155.00	96.40
17/12/2012	502/013	Employer Contributions - Non Preserved	155.00	82.81
15/01/2013	502/013	Employer Contributions - Non Preserved	155.00	70.49
15/02/2013	502/013	Employer Contributions - Non Preserved	155.00	57.33
15/03/2013	502/013	Employer Contributions - Non Preserved	155.00	45.44
15/04/2013	502/013	Employer Contributions - Non Preserved	155.00	32.27
15/05/2013	502/013	Employer Contributions - Non Preserved	155.00	19.53
17/06/2013	502/013	Employer Contributions - Non Preserved	155.00	5.52
29/06/2013	502/013	Employer Contributions - Non Preserved	(62,274.78)	(170.62)
29/06/2013	502/013	Employer Contributions - Non Preserved	62,274.78	170.62
29/06/2013	502/015	Member/Personal Contributions - Non Preserved	(654.00)	(1.79)
29/06/2013	502/015	Member/Personal Contributions - Non Preserved	654.00	1.79
29/06/2013	502/016	Member/Personal Contributions - Preserved	654.00	1.79
29/06/2013	502/016	Member/Personal Contributions - Preserved	(654.00)	(1.79)
01/07/2012	502/031	Share of Profit/(Loss) - Preserved/Taxable	(5,491.15)	(5,491.15)
29/06/2013	502/051	Contributions Tax - Preserved	(9,341.23)	(25.59)
29/06/2013	502/051	Contributions Tax - Preserved	9,341.23	25.59
01/07/2012	502/051	Contributions Tax - Preserved	1,495.78	1,495.78
01/07/2012	502/053	Income Tax - Preserved/Taxable	823.62	823.62
29/06/2013	502/055	Pensions Paid - Preserved/Taxable	(0.07)	
16/07/2012	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(22.23)
15/08/2012	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(20.32)
17/09/2012	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(18.22)
15/10/2012	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(16.43)
15/11/2012	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(14.46)
17/12/2012	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(12.42)

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15/01/2013	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(10.57)
15/02/2013	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(8.60)
15/03/2013	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(6.82)
15/04/2013	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(4.84)
15/05/2013	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(2.93)
17/06/2013	502/061	Contributions Tax - Unrestricted Non Preserved	(23.25)	(0.83)
29/06/2013	502/061	Contributions Tax - Unrestricted Non Preserved	9,341.23	25.59
29/06/2013	502/061	Contributions Tax - Unrestricted Non Preserved	(9,341.23)	(25.59)
29/06/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(4,818.03)	(13.20)
29/06/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(2,181.90)	(5.98)
Total Amount - Unres Non Pres (Weighted)				183,634.96
30/06/2013	502/035	Members share of profit/(loss) - Unres Non Pres/Taxable	572.45	
30/06/2013	502/034	Members share of profit/(loss) - Unres Non Pres/Taxable	259.23	
Closing Balance - Unrestricted Non Pres			178,281.01	

BAS Instalment Income Reconciliation (Label T1)

30/06/2013	Gross Rent	3,273.00
30/06/2013	Gross Interest	1,306.00
30/06/2013	Employer Contributions	6,780.00
Total Amount		11,359.00

MCS Reconciliation
Viskovich, Jane Elizabeth

Employer Contributed amount

15/01/2013	501/011	Employer Contributions - Concessional	410.00
17/09/2012	501/011	Employer Contributions - Concessional	410.00
15/08/2012	501/011	Employer Contributions - Concessional	410.00
17/06/2013	501/011	Employer Contributions - Concessional	410.00
15/05/2013	501/011	Employer Contributions - Concessional	410.00
16/07/2012	501/011	Employer Contributions - Concessional	410.00
15/10/2012	501/011	Employer Contributions - Concessional	410.00
15/11/2012	501/011	Employer Contributions - Concessional	410.00
17/12/2012	501/011	Employer Contributions - Concessional	410.00
15/04/2013	501/011	Employer Contributions - Concessional	410.00
15/02/2013	501/011	Employer Contributions - Concessional	410.00
15/03/2013	501/011	Employer Contributions - Concessional	410.00
Total Amount		4,920.00	
All Contributions received for the current year		4,920.00	

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		Closing Account Balance		190,330.56
Viskovich, Francis John				
<u>Personal Contributed amount</u>				
29/06/2013	502/015	Member/Personal Contributions - Non Preserved		654.00
29/06/2013	502/016	Member/Personal Contributions - Preserved		(654.00)
		Total Amount		0.00
<u>Employer Contributed amount</u>				
29/06/2013	502/011	Employer Contributions - Concessional		(62,274.78)
15/01/2013	502/013	Employer Contributions - Non Preserved		155.00
29/06/2013	502/013	Employer Contributions - Non Preserved		62,274.78
15/04/2013	502/013	Employer Contributions - Non Preserved		155.00
16/07/2012	502/013	Employer Contributions - Non Preserved		155.00
17/06/2013	502/013	Employer Contributions - Non Preserved		155.00
15/03/2013	502/013	Employer Contributions - Non Preserved		155.00
15/02/2013	502/013	Employer Contributions - Non Preserved		155.00
15/10/2012	502/013	Employer Contributions - Non Preserved		155.00
15/08/2012	502/013	Employer Contributions - Non Preserved		155.00
17/09/2012	502/013	Employer Contributions - Non Preserved		155.00
15/11/2012	502/013	Employer Contributions - Non Preserved		155.00
17/12/2012	502/013	Employer Contributions - Non Preserved		155.00
15/05/2013	502/013	Employer Contributions - Non Preserved		155.00
		Total Amount		1,860.00
<u>Other Contributions</u>				
29/06/2013	502/011	Employer Contributions - Concessional		62,274.78
29/06/2013	502/013	Employer Contributions - Non Preserved		(62,274.78)
29/06/2013	502/015	Member/Personal Contributions - Non Preserved		(654.00)
29/06/2013	502/016	Member/Personal Contributions - Preserved		654.00
		Total Amount		0.00
		All Contributions received for the current year		1,860.00
		Closing Account Balance		178,281.01