

KOLLANYI SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2016
 Created by LSMITH on Friday 24 February, 2017 @ 10:07:26

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				
31/03/2016	301	Accountancy Fees (Gen Exp Percent: 7.912%)		(87.90)
31/03/2016	302	Administration Costs (Gen Exp Percent: 7.912%)		(13.93)
31/03/2016	307	Auditor's Remuneration (Gen Exp Percent: 7.912%)		(43.52)
31/08/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.84)
30/09/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
30/10/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
30/11/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
31/12/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
29/01/2016	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
29/02/2016	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
31/03/2016	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
29/04/2016	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
31/05/2016	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
30/06/2016	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
31/07/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.84)
13/07/2015	416/001	Kollanyi, Steven Arpad		(28,000.00)
30/06/2016		Exempt Pension Income		230.00
Total Amount				(27,924.93)

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

30/06/2016	250/001	NAB Acct: 084-424 796341117	7.912	229.25
30/06/2016	265/002	Other Income - Assessable	7.912	0.61
Total Unsegregated Amount				229.86
Total Exempt Pension Income				230.00

Pension Member Non Deductible Expenses

31/03/2016	301	Accountancy Fees (Gen Exp Percent: 7.912%)		(87.90)
31/03/2016	302	Administration Costs (Gen Exp Percent: 7.912%)		(13.93)
31/03/2016	307	Auditor's Remuneration (Gen Exp Percent: 7.912%)		(43.52)
31/08/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.84)
30/09/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
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30/11/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
31/12/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
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29/04/2016	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
31/05/2016	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
30/06/2016	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.79)
31/07/2015	315	Bank Charges (Gen Exp Percent: 7.912%)		(0.84)
Total Amount				(155.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2015	30/06/2016	Non-Deductible General Expense Percentage (Actuarial %)	7.912%
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Investment Expense Calculation

01/07/2015	30/06/2016	Non-Deductible Investment Expense Percentage (Actuarial %)	7.912%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	42,687.94
Less Permanent Differences	(27,924.93)
Taxable income for period	70,613.00
Income Tax Expense (Taxable Income @ taxrate)	10,591.95
Total Income Tax Payable (Taxable Income @ taxrate)	10,591.95
Total Income Tax Payable	10,591.95
Income Tax Payable	10,591.95
Add Supervisory levy	259.00
Total Amount Due or Refundable	10,850.95

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

30/06/2016	501	Kollanyi, Steven Arpad - Unres Non Pres	16,824.16
30/06/2016	502	Freeth, Noelene Judith - Preserved	194,764.85
30/06/2016	503	Kollanyi, Steven Arpad - Unres Non Pres	0.01

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				211,589.02
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2016		Profit/(Loss) for period before allocations		42,687.94
30/06/2016		Contributions		(70,000.00)
30/06/2016		Pensions paid		28,000.00
Total Amount				687.94
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2016		Income Tax Expense for period before allocations		10,591.95
30/06/2016		Contributions tax		(10,500.00)
Total Amount				91.95
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				42,687.94
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				42,687.94
Total member opening balance				238,594.47
Fund Rate (Profit after exclusion/Total member opening balance)				17.89
Kollanyi, Steven Arpad				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	14,079.01	14,079.01
01/07/2015	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	874.36	874.36
01/07/2015	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(123.68)	(123.68)
13/07/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(28,000.00)	(27,005.46)
01/07/2015	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	29,000.00	29,000.00
01/07/2015	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	29,750.61	29,750.61
01/07/2015	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(29,750.68)	(29,750.68)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount - Unres Non Pres (Weighted)				16,824.16
30/06/2016	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	54.70	
Closing Balance - Unrestricted Non Pres			15,884.32	
Freeth, Noelene Judith				
Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Preserved	194,764.85	194,764.85
01/07/2015	502/001	Opening Balance - Preserved/Taxable	30,988.95	30,988.95
30/06/2016	502/011	Employer Contributions - Concessional	35,000.00	
01/07/2015	502/011	Employer Contributions - Concessional	(35,000.00)	(35,000.00)
01/07/2015	502/031	Share of Profit/(Loss) - Preserved/Taxable	(1,452.14)	(1,452.14)
30/06/2016	502/051	Contributions Tax - Preserved	(5,250.00)	
01/07/2015	502/051	Contributions Tax - Preserved	5,250.00	5,250.00
01/07/2015	502/053	Income Tax - Preserved/Taxable	213.19	213.19
Total Amount - Preserved (Weighted)				194,764.85
<u>Member Allocations</u>				
30/06/2016	502/031	Members share of profit/(loss) - Preserved/Taxable	633.24	
30/06/2016	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(91.95)	
Closing Balance - Preserved			225,056.14	
Kollanyi, Steven Arpad				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	29,750.61	29,750.61
01/07/2015	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(0.07)	(0.07)
30/06/2016	503/013	Employer Contributions - Non Preserved	35,000.00	
01/07/2015	503/013	Employer Contributions - Non Preserved	(35,000.00)	(35,000.00)
01/07/2015	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(0.72)	(0.72)
30/06/2016	503/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	
01/07/2015	503/061	Contributions Tax - Unrestricted Non Preserved	5,250.00	5,250.00
01/07/2015	503/063	Income Tax - Unrestricted Non Preserved/Taxable	0.11	0.11
01/07/2015	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(29,750.61)	(29,750.61)
01/07/2015	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	29,750.68	29,750.68
Total Amount - Unres Non Pres (Weighted)				0.01

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Closing Balance - Unrestricted Non Pres			29,750.00	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2016		Gross Interest		2,897.00
30/06/2016		Employer Contributions		70,000.00
30/06/2016		Other Income		8.00
Total Amount				72,905.00
MCS Reconciliation				
Freeth, Noelene Judith				
<u>Employer Contributed amount</u>				
30/06/2016	502/011	Employer Contributions - Concessional		35,000.00
Total Amount				35,000.00
All Contributions received for the current year				35,000.00
Closing Account Balance				225,056.14
Kollanyi, Steven Arpad				
<u>Employer Contributed amount</u>				
30/06/2016	503/013	Employer Contributions - Non Preserved		35,000.00
Total Amount				35,000.00
All Contributions received for the current year				35,000.00
Closing Account Balance				29,750.00