

**KOLLANYI SUPERANNUATION FUND  
CREATE ENTRIES REPORT AT 30/06/2014**

Created by SSHERMAN on Friday 15 May, 2015 @ 09:00:39

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>				
15/04/2014	301	Accountancy Fees (Gen Exp Percent: 9.756%)		(75.12)
02/10/2013	301	Accountancy Fees (Gen Exp Percent: 9.756%)		(71.90)
07/03/2014	302	Administration Costs (Gen Exp Percent: 9.756%)		(14.49)
24/07/2013	302	Administration Costs (Gen Exp Percent: 9.756%)		(14.49)
15/04/2014	307	Auditor's Remuneration (Gen Exp Percent: 9.756%)		(52.58)
02/10/2013	307	Auditor's Remuneration (Gen Exp Percent: 9.756%)		(51.51)
30/09/2013	315	Bank Charges (Gen Exp Percent: 9.756%)		(1.09)
30/04/2014	315	Bank Charges (Gen Exp Percent: 9.756%)		(1.03)
30/05/2014	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
30/06/2014	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
31/10/2013	315	Bank Charges (Gen Exp Percent: 9.756%)		(1.03)
29/11/2013	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
31/12/2013	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
31/01/2014	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
28/02/2014	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
31/03/2014	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
31/07/2013	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
30/08/2013	315	Bank Charges (Gen Exp Percent: 9.756%)		(1.03)
09/08/2013	416/001	Kollanyi, Steven Arpad		(21,250.00)
30/06/2014		Exempt Pension Income		373.00
<b>Total Amount</b>				<b>(21,169.11)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2014	250/001	NAB 796341117	9.756	372.74
30/06/2014	265/001	Other Income not assessable	9.756	0.66
<b>Total Unsegregated Amount</b>				<b>373.40</b>
<b>Total Exempt Pension Income</b>				<b>373.00</b>

Pension Member Non Deductible Expenses

15/04/2014	301	Accountancy Fees (Gen Exp Percent: 9.756%)		(75.12)
02/10/2013	301	Accountancy Fees (Gen Exp Percent: 9.756%)		(71.90)
07/03/2014	302	Administration Costs (Gen Exp Percent: 9.756%)		(14.49)
24/07/2013	302	Administration Costs (Gen Exp Percent: 9.756%)		(14.49)
15/04/2014	307	Auditor's Remuneration (Gen Exp Percent: 9.756%)		(52.58)
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30/05/2014	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
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31/03/2014	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
31/07/2013	315	Bank Charges (Gen Exp Percent: 9.756%)		(0.98)
30/08/2013	315	Bank Charges (Gen Exp Percent: 9.756%)		(1.03)
		<b>Total Amount</b>		<b>(292.00)</b>

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

General Expense Calculation

01/07/2013	30/06/2014	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>9.756%</b>
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Investment Expense Calculation

01/07/2013	30/06/2014	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>9.756%</b>
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**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	39,262.39
Less Permanent Differences	(21,169.11)
<b>Taxable income for period</b>	<b>60,432.00</b>
Income Tax Expense (Taxable Income @ taxrate)	9,064.80
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>9,064.80</b>
Total Income Tax Payable	9,064.80
Less Total Instalments paid	312.00
<b>Income Tax Payable</b>	<b>8,752.80</b>
Add Supervisory levy	388.00
<b>Total Amount Due or Refundable</b>	<b>9,140.80</b>

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**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	Kollanyi, Steven Arpad - Unres Non Pres		15,483.22
30/06/2014	502	Freeth, Noelene Judith - Preserved		142,303.85
30/06/2014	503	Kollanyi, Steven Arpad - Unres Non Pres		244.52
<b>Total Amount</b>				<b>158,031.59</b>

Profit/(Loss) Available for Allocation to Members

30/06/2014		Profit/(Loss) for period before allocations		39,262.39
30/06/2014		Contributions		(60,000.00)
30/06/2014		Pensions paid		21,250.00
<b>Total Amount</b>				<b>512.39</b>

Income Tax Expense Available for Allocation to Members

30/06/2014		Income Tax Expense for period before allocations		9,064.80
30/06/2014		Contributions tax		(9,000.00)
<b>Total Amount</b>				<b>64.80</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>39,262.39</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>39,262.39</b>
<b>Total member opening balance</b>	<b>176,533.64</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>22.24</b>

**Kollanyi, Steven Arpad**  
**Unrestricted Non Preserved**

Members Balance

01/07/2013		Opening balance - Unres Non Pres	13,154.45	13,154.45
09/08/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(21,250.00)	(18,921.23)
01/07/2013	501/163	Internal Transfers In - Unrestricted Non	21,250.00	21,250.00

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Preserved/Taxable		
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>15,483.22</b>
30/06/2014	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	50.20	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>13,204.65</b>	
<b>Freeth, Noelene Judith</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Preserved	142,129.19	142,129.19
27/06/2014	502/011	Employer Contributions - Concessional	25,000.00	205.48
27/06/2014	502/051	Contributions Tax - Preserved	(3,750.00)	(30.82)
		<b>Total Amount - Preserved (Weighted)</b>		<b>142,303.85</b>
<u>Member Allocations</u>				
30/06/2014	502/031	Members share of profit/(loss) - Preserved/Taxable	461.40	
30/06/2014	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(64.69)	
		<b>Closing Balance - Preserved</b>	<b>163,775.90</b>	
<b>Kollanyi, Steven Arpad</b>				
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	21,250.00	21,250.00
27/06/2014	503/013	Employer Contributions - Non Preserved	35,000.00	287.67
27/06/2014	503/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(43.15)
01/07/2013	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(21,250.00)	(21,250.00)
		<b>Total Amount - Unres Non Pres (Weighted)</b>		<b>244.52</b>
30/06/2014	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	0.79	
30/06/2014	503/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(0.11)	
		<b>Closing Balance - Unrestricted Non Pres</b>	<b>29,750.68</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2014		Gross Interest		3,821.00
30/06/2014		Employer Contributions		60,000.00
30/06/2014		Other Income		7.00

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<b>Total Amount</b>				<b>63,828.00</b>
<b>MCS Reconciliation Freeth, Noelene Judith</b>				
<u>Employer Contributed amount</u>				
27/06/2014	502/011	Employer Contributions - Concessional		25,000.00
<b>Total Amount</b>				<b>25,000.00</b>
All Contributions received for the current year				25,000.00
Closing Account Balance				163,775.90
<b>Kollanyi, Steven Arpad</b>				
<u>Employer Contributed amount</u>				
27/06/2014	503/013	Employer Contributions - Non Preserved		35,000.00
<b>Total Amount</b>				<b>35,000.00</b>
All Contributions received for the current year				35,000.00
Closing Account Balance				29,750.68