

KOLLANYI SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
 Created by LSMITH on Thursday 28 January, 2016 @ 20:33:17

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				
30/06/2015	301	Accountancy Fees (Gen Exp Percent: 7.838%)		(86.22)
30/06/2015	302	Administration Costs (Gen Exp Percent: 7.838%)		(13.79)
30/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 7.838%)		(42.25)
31/07/2014	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.83)
31/08/2014	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
30/09/2014	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
31/10/2014	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
28/11/2014	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
31/12/2014	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
30/01/2015	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
27/02/2015	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
30/03/2015	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
30/04/2015	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
29/05/2015	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
30/06/2015	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
01/07/2014	416/001	Kollanyi, Steven Arpad		(29,000.00)
30/06/2015		Exempt Pension Income		306.00
Total Amount				(28,845.67)
 Calculation of Exempt Pension Income				
<u>Segregated Assets Method</u>				
<u>Unsegregated Assets Method</u>				
30/06/2015	250/001	NAB Acct: 084-424 796341117	7.838	305.69
Total Unsegregated Amount				305.69
Total Exempt Pension Income				306.00
 <u>Pension Member Non Deductible Expenses</u>				
30/06/2015	301	Accountancy Fees (Gen Exp Percent: 7.838%)		(86.22)
30/06/2015	302	Administration Costs (Gen Exp Percent: 7.838%)		(13.79)
30/06/2015	307	Auditor's Remuneration (Gen Exp Percent: 7.838%)		(42.25)
31/07/2014	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.83)
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30/04/2015	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
29/05/2015	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
30/06/2015	315	Bank Charges (Gen Exp Percent: 7.838%)		(0.78)
Total Amount				(152.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2014	30/06/2015	Non-Deductible General Expense Percentage (Actuarial %)	7.838%
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Investment Expense Calculation

01/07/2014	30/06/2015	Non-Deductible Investment Expense Percentage (Actuarial %)	7.838%
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Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	42,576.54
Less Permanent Differences	(28,845.67)
Taxable income for period	71,422.00
Income Tax Expense (Taxable Income @ taxrate)	10,713.30
Total Income Tax Payable (Taxable Income @ taxrate)	10,713.30
Total Income Tax Payable	10,713.30
Income Tax Payable	10,713.30
Add Supervisory levy	259.00
Total Amount Due or Refundable	10,972.30

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

30/06/2015	501	Kollanyi, Steven Arpad - Unres Non Pres	13,955.33
30/06/2015	502	Freeth, Noelene Judith - Preserved	163,857.41
30/06/2015	503	Kollanyi, Steven Arpad - Unres Non Pres	81.51

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				177,894.25
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2015		Profit/(Loss) for period before allocations		42,576.54
30/06/2015		Contributions		(70,000.00)
30/06/2015		Pensions paid		29,000.00
Total Amount				1,576.54
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2015		Income Tax Expense for period before allocations		10,713.30
30/06/2015		Contributions tax		(10,500.00)
Total Amount				213.30
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				42,576.54
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				42,576.54
Total member opening balance				206,731.23
Fund Rate (Profit after exclusion/Total member opening balance)				20.60
Kollanyi, Steven Arpad				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	13,204.65	13,204.65
01/07/2014	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	50.20	50.20
01/07/2014	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(50.20)	(50.20)
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(29,000.00)	(29,000.00)
01/07/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	21,250.00	21,250.00
01/07/2014	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	29,750.68	29,750.68
01/07/2014	501/163	Internal Transfers In - Unrestricted Non Preserved/Taxable	(21,250.00)	(21,250.00)
Total Amount - Unres Non Pres (Weighted)				13,955.33

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	123.68	
		Closing Balance - Unrestricted Non Pres	14,079.01	
Freeth, Noelene Judith				
Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	163,775.90	163,775.90
01/07/2014	502/001	Opening Balance - Preserved/Taxable	21,646.71	21,646.71
29/06/2015	502/011	Employer Contributions - Concessional	35,000.00	95.89
01/07/2014	502/011	Employer Contributions - Concessional	(25,000.00)	(25,000.00)
01/07/2014	502/031	Share of Profit/(Loss) - Preserved/Taxable	(461.40)	(461.40)
29/06/2015	502/051	Contributions Tax - Preserved	(5,250.00)	(14.38)
01/07/2014	502/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2014	502/053	Income Tax - Preserved/Taxable	64.69	64.69
		Total Amount - Preserved (Weighted)		163,857.41
<u>Member Allocations</u>				
30/06/2015	502/031	Members share of profit/(loss) - Preserved/Taxable	1,452.14	
30/06/2015	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(213.19)	
		Closing Balance - Preserved	194,764.85	
Kollanyi, Steven Arpad				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Unres Non Pres	29,750.68	29,750.68
01/07/2014	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	8,500.68	8,500.68
29/06/2015	503/013	Employer Contributions - Non Preserved	35,000.00	95.89
01/07/2014	503/013	Employer Contributions - Non Preserved	(35,000.00)	(35,000.00)
01/07/2014	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(0.79)	(0.79)
29/06/2015	503/061	Contributions Tax - Unrestricted Non Preserved	(5,250.00)	(14.38)
01/07/2014	503/061	Contributions Tax - Unrestricted Non Preserved	5,250.00	5,250.00
01/07/2014	503/063	Income Tax - Unrestricted Non Preserved/Taxable	0.11	0.11
01/07/2014	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	(29,750.68)	(29,750.68)
01/07/2014	503/173	Internal Transfers Out - Unrestricted Non Preserved/Taxable	21,250.00	21,250.00
		Total Amount - Unres Non Pres (Weighted)		81.51
30/06/2015	503/035	Members share of profit/(loss) - Unres Non	0.72	

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30/06/2015	503/063	Pres/Taxable Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(0.11)	
		Closing Balance - Unrestricted Non Pres	29,750.61	

BAS Instalment Income Reconciliation (Label T1)

30/06/2015		Gross Interest		3,900.00
30/06/2015		Employer Contributions		70,000.00
		Total Amount		73,900.00

MCS Reconciliation
Freeth, Noelene Judith

Employer Contributed amount

29/06/2015	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		194,764.85

Kollanyi, Steven Arpad

Employer Contributed amount

29/06/2015	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		29,750.61