

THE BRENT TYLER SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2014**

Created by TRACEY on Friday 5 December, 2014 @ 13:17:43

| Date | Code | Description | Market Value, Ledger Amount or Percentage | Create Entries Amount |
|----------------------------------|---------|--|---|--------------------------|
| Asset revaluation amounts | | | | |
| 30/06/2014 | 776/001 | Agl Energy (Market Value Date: 30/06/2014, Code: AGK) | 15.48 | 606.00 |
| 30/06/2014 | 776/003 | Apa Group - Australian Pipeline Trust (Market Value Date: 30/06/2014, Code: APA) | 6.89 | 4,378.50 |
| 30/06/2014 | 776/005 | Telstra Corporation (Market Value Date: 30/06/2014, Code: TLS) | 5.21 | 2,110.68 |
| 30/06/2014 | 776/006 | Woolworths Limited (Market Value Date: 30/06/2014, Code: WOW) | 35.22 | 1,253.20 |
| 30/06/2014 | 776/007 | Amp Limited (Market Value Date: 30/06/2014, Code: AMP) | 5.30 | 2,100.00 |
| 30/06/2014 | 776/008 | Bhp Billiton (Market Value Date: 30/06/2014, Code: BHP) | 35.90 | 2,265.00 |
| 30/06/2014 | 776/010 | National Australia Bank (Market Value Date: 30/06/2014, Code: NAB) | 32.78 | 3,289.10 |
| 30/06/2014 | 776/011 | Qbe Insurance Group (Market Value Date: 30/06/2014, Code: QBE) | 10.87 | (1,793.50) |
| 30/06/2014 | 776/016 | Westpac Banking Corp (Market Value Date: 30/06/2014, Code: WBC) | 33.88 | 3,750.00 |
| 30/06/2014 | 776/017 | Wesfarmers Limited (Market Value Date: 30/06/2014, Code: WES) | 41.84 | 33,700.62 |
| 30/06/2014 | 776/018 | Woodside Petroleum (Market Value Date: 30/06/2014, Code: WPL) | 41.07 | 3,187.56 |
| 30/06/2014 | 776/019 | Rio Tinto Limited (Market Value Date: 30/06/2014, Code: RIO) | 59.31 | 4,927.40 |
| | | Total Amount | | 59,774.56 |

Calculation of permanent difference on revaluation

| | | | | |
|------------|---------|--|-----------|----------|
| 30/06/2014 | 776/001 | Agl Energy - No CGT asset | | |
| 30/06/2014 | 776/001 | - Market Value | 9,380.88 | |
| 30/06/2014 | 776/001 | - Less Carrying Value | 8,774.88 | |
| 30/06/2014 | 776/001 | - Permanent Difference | | 606.00 |
| 30/06/2014 | 776/002 | Asciano Group - No CGT asset | | |
| 30/06/2014 | 776/002 | - Market Value | 0.00 | |
| 30/06/2014 | 776/002 | - Less Carrying Value | 0.00 | |
| 30/06/2014 | 776/003 | Apa Group - Australian Pipeline Trust - No CGT asset | | |
| 30/06/2014 | 776/003 | - Market Value | 33,519.85 | |
| 30/06/2014 | 776/003 | - Less Carrying Value | 29,141.35 | |
| 30/06/2014 | 776/003 | - Permanent Difference | | 4,378.50 |
| 30/06/2014 | 776/005 | Telstra Corporation - No CGT asset | | |
| 30/06/2014 | 776/005 | - Market Value | 24,992.37 | |
| 30/06/2014 | 776/005 | - Less Carrying Value | 22,881.69 | |
| 30/06/2014 | 776/005 | - Permanent Difference | | 2,110.68 |
| 30/06/2014 | 776/006 | Woolworths Limited - No CGT asset | | |
| 30/06/2014 | 776/006 | - Market Value | 18,314.40 | |
| 30/06/2014 | 776/006 | - Less Carrying Value | 17,061.20 | |
| 30/06/2014 | 776/006 | - Permanent Difference | | 1,253.20 |
| 30/06/2014 | 776/007 | Amp Limited - No CGT asset | | |
| 30/06/2014 | 776/007 | - Market Value | 10,600.00 | |
| 30/06/2014 | 776/007 | - Less Carrying Value | 8,500.00 | |

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| 30/06/2014 | 776/007 | - Permanent Difference | | 2,100.00 |
| 30/06/2014 | 776/008 | Bhp Billiton - No CGT asset | | |
| 30/06/2014 | 776/008 | - Market Value | 17,950.00 | |
| 30/06/2014 | 776/008 | - Less Carrying Value | 15,685.00 | |
| 30/06/2014 | 776/008 | - Permanent Difference | | 2,265.00 |
| 30/06/2014 | 776/010 | National Australia Bank - No CGT asset | | |
| 30/06/2014 | 776/010 | - Market Value | 34,779.58 | |
| 30/06/2014 | 776/010 | - Less Carrying Value | 31,490.48 | |
| 30/06/2014 | 776/010 | - Permanent Difference | | 3,289.10 |
| 30/06/2014 | 776/011 | Qbe Insurance Group - No CGT asset | | |
| 30/06/2014 | 776/011 | - Market Value | 4,619.75 | |
| 30/06/2014 | 776/011 | - Less Carrying Value | 6,413.25 | |
| 30/06/2014 | 776/011 | - Permanent Difference | | (1,793.50) |
| 30/06/2014 | 776/012 | Toll Holdings Ltd - No CGT asset | | |
| 30/06/2014 | 776/012 | - Market Value | 0.00 | |
| 30/06/2014 | 776/012 | - Less Carrying Value | 0.00 | |
| 30/06/2014 | 776/014 | Virgin Blue Holdings - No CGT asset | | |
| 30/06/2014 | 776/014 | - Market Value | 0.00 | |
| 30/06/2014 | 776/014 | - Less Carrying Value | 0.00 | |
| 30/06/2014 | 776/016 | Westpac Banking Corp - No CGT asset | | |
| 30/06/2014 | 776/016 | - Market Value | 25,410.00 | |
| 30/06/2014 | 776/016 | - Less Carrying Value | 21,660.00 | |
| 30/06/2014 | 776/016 | - Permanent Difference | | 3,750.00 |
| 30/06/2014 | 776/017 | Wesfarmers Limited - No CGT asset | | |
| 30/06/2014 | 776/017 | - Market Value | 626,261.12 | |
| 30/06/2014 | 776/017 | - Less Carrying Value | 592,560.50 | |
| 30/06/2014 | 776/017 | - Permanent Difference | | 33,700.62 |
| 30/06/2014 | 776/018 | Woodside Petroleum - No CGT asset | | |
| 30/06/2014 | 776/018 | - Market Value | 21,602.82 | |
| 30/06/2014 | 776/018 | - Less Carrying Value | 18,415.26 | |
| 30/06/2014 | 776/018 | - Permanent Difference | | 3,187.56 |
| 30/06/2014 | 776/019 | Rio Tinto Limited - No CGT asset | | |
| 30/06/2014 | 776/019 | - Market Value | 42,110.10 | |
| 30/06/2014 | 776/019 | - Less Carrying Value | 37,182.70 | |
| 30/06/2014 | 776/019 | - Permanent Difference | | 4,927.40 |
| | | Total Amount | | 59,774.56 |

Calculation of tax entries

Calculation of permanent differences

| | | | | |
|------------|-----|---|--|------------|
| 30/06/2014 | 247 | Agl Energy (776/001) - Non Tax Revn | | 606.00 |
| 30/06/2014 | 247 | Apa Group - Australian Pipeline Trust (776/003) - Non Tax Revn | | 4,378.50 |
| 30/06/2014 | 247 | Telstra Corporation (776/005) - Non Tax Revn | | 2,110.68 |
| 30/06/2014 | 247 | Woolworths Limited (776/006) - Non Tax Revn | | 1,253.20 |
| 30/06/2014 | 247 | Amp Limited (776/007) - Non Tax Revn | | 2,100.00 |
| 30/06/2014 | 247 | Bhp Billiton (776/008) - Non Tax Revn | | 2,265.00 |
| 30/06/2014 | 247 | National Australia Bank (776/010) - Non Tax Revn | | 3,289.10 |
| 30/06/2014 | 247 | Qbe Insurance Group (776/011) - Non Tax Revn | | (1,793.50) |
| 30/06/2014 | 247 | Westpac Banking Corp (776/016) - Non Tax Revn | | 3,750.00 |

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| 30/06/2014 | 247 | Rio Tinto Limited (776/019) - Non Tax Revn | | 4,927.40 |
| 30/06/2014 | 247 | Wesfarmers Limited (776/017) - Non Tax Revn | | 33,700.62 |
| 30/06/2014 | 247 | Woodside Petroleum (776/018) - Non Tax Revn | | 3,187.56 |
| 28/01/2014 | 261/002 | Tyler, Brenton George | | 51.99 |
| 28/01/2014 | 263/002 | Tyler, Brenton George | | 500.00 |
| 17/12/2013 | 301 | Accountancy Fees (Gen Exp Percent: 99.840%) | | (1,208.06) |
| 29/10/2013 | 380 | Insurance (Gen Exp Percent: 99.840%) | | (23.30) |
| 12/06/2014 | 387 | Legal Fees (Gen Exp Percent: 99.840%) | | (219.65) |
| 29/06/2014 | 412/001 | Tyler, Brenton George | | (46.35) |
| 29/06/2014 | 413/001 | Tyler, Brenton George | | (225.43) |
| 29/06/2014 | 415/001 | Tyler, Brenton George | | (20,622.29) |
| 29/06/2014 | 416/001 | Tyler, Brenton George | | (17,372.46) |
| 29/06/2014 | 417/001 | Tyler, Brenton George | | (12.42) |
| 30/06/2014 | | Exempt Pension Income | | 58,097.00 |
| Total Amount | | | | 78,693.59 |

Calculation of Exempt Pension Income

Segregated Assets Method

Unsegregated Assets Method

| | | | | |
|------------------------------------|---------|---------------------------------------|--------|------------------|
| 30/06/2014 | 239/001 | Agl Energy | 99.840 | 544.53 |
| 30/06/2014 | 239/003 | Apa Group - Australian Pipeline Trust | 99.840 | 1,795.59 |
| 30/06/2014 | 239/005 | Telstra Corporation | 99.840 | 1,949.94 |
| 30/06/2014 | 239/006 | Woolworths Limited | 99.840 | 1,008.67 |
| 30/06/2014 | 239/007 | Amp Limited | 99.840 | 597.04 |
| 30/06/2014 | 239/008 | Bhp Billiton | 99.840 | 920.67 |
| 30/06/2014 | 239/010 | National Australia Bank | 99.840 | 2,875.24 |
| 30/06/2014 | 239/011 | Qbe Insurance Group | 99.840 | 193.98 |
| 30/06/2014 | 239/016 | Westpac Banking Corp | 99.840 | 2,075.24 |
| 30/06/2014 | 239/017 | Wesfarmers Limited | 99.840 | 40,410.17 |
| 30/06/2014 | 239/018 | Woodside Petroleum | 99.840 | 1,558.30 |
| 30/06/2014 | 239/020 | Rio Tinto Limited | 99.840 | 2,158.39 |
| 30/06/2014 | 250/001 | Cash at Bank | 99.840 | 2,008.86 |
| Total Unsegregated Amount | | | | 58,096.62 |
| Total Exempt Pension Income | | | | 58,097.00 |

Pension Member Non Deductible Expenses

| | | | | |
|---------------------|-----|---|--|-------------------|
| 17/12/2013 | 301 | Accountancy Fees (Gen Exp Percent: 99.840%) | | (1,208.06) |
| 29/10/2013 | 380 | Insurance (Gen Exp Percent: 99.840%) | | (23.30) |
| 12/06/2014 | 387 | Legal Fees (Gen Exp Percent: 99.840%) | | (219.65) |
| Total Amount | | | | (1,451.00) |

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Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

| | | | | |
|------------|------------|--|--|----------------|
| 01/07/2013 | 30/06/2014 | Non-Deductible General Expense Percentage (Actuarial %) | | 99.840% |
|------------|------------|--|--|----------------|

Investment Expense Calculation

| | | | | |
|------------|------------|---|--|----------------|
| 01/07/2013 | 30/06/2014 | Non-Deductible Investment Expense Percentage (Actuarial %) | | 99.840% |
|------------|------------|---|--|----------------|

Entry Summary

| | |
|----------------------------|-----------|
| Fund Tax Rate (Percentage) | 15.00 |
| Total profit for period | 75,375.80 |
| Less Permanent Differences | 78,693.59 |

| | |
|----------------------------------|-------------------|
| Taxable income for period | (3,318.00) |
|----------------------------------|-------------------|

| | |
|---------------------------------------|--------------------|
| Add Supervisory levy | 388.00 |
| Total Amount Due or Refundable | (15,884.36) |

The fund has incurred a taxable loss therefore no income tax is payable

Income Tax Expense of \$16,272.36 consists wholly of refundable imputed and TFN credits

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 | Tyler, Brenton George - Unres Non Pres | 912,421.66 |
| 30/06/2014 | 502 | Tyler, Brenton George - Preserved | 1,450.00 |

| | |
|---------------------|-------------------|
| Total Amount | 913,871.66 |
|---------------------|-------------------|

Profit/(Loss) Available for Allocation to Members

| | | |
|------------|---|-----------|
| 30/06/2014 | Profit/(Loss) for period before allocations | 75,375.80 |
| 30/06/2014 | Contributions | (551.99) |
| 30/06/2014 | Life insurance | 3,087.20 |
| 30/06/2014 | Pensions paid | 38,278.95 |

| | |
|---------------------|-------------------|
| Total Amount | 116,189.96 |
|---------------------|-------------------|

Income Tax Expense Available for Allocation to Members

| | |
|---------------------|-------------|
| Total Amount | 0.00 |
|---------------------|-------------|

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|------|------|-------------|---|--------------------------|
|------|------|-------------|---|--------------------------|

Fund Rate or Return Calculation

| | |
|--|-------------------|
| Total profit for period (excluding Super Surcharge) | 75,375.80 |
| Less amounts excluded from fund rate calculation: | |
| Total exclusion | |
| Profit after exclusion | 75,375.80 |
| Total member opening balance | 915,639.77 |
| Fund Rate (Profit after exclusion/Total member opening balance) | 8.23 |

Tyler, Brenton George
Unrestricted Non Preserved

Members Balance

| | | | | |
|------------|---------|--|-------------------|-------------------|
| 01/07/2013 | | Opening balance - Unres Non Pres | 912,526.54 | 912,526.54 |
| 01/07/2013 | 501/003 | Opening Balance - Unrestricted Non Preserved/Taxable | 190,017.16 | 190,017.16 |
| 01/07/2013 | 501/004 | Opening Balance - Unrestricted Non Preserved/Tax Free | 1,358.77 | 1,358.77 |
| 01/07/2013 | 501/034 | Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free | (1,591.74) | (1,591.74) |
| 01/07/2013 | 501/035 | Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable | (222,596.36) | (222,596.36) |
| 29/06/2014 | 501/055 | Pensions Paid - Preserved/Taxable | (20,622.29) | (56.50) |
| 29/06/2014 | 501/059 | Pensions Paid - Preserved/Tax Free | (46.35) | (0.13) |
| 29/06/2014 | 501/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | (17,372.46) | (47.60) |
| 01/07/2013 | 501/065 | Pensions Paid - Unrestricted Non Preserved/Taxable | 32,579.20 | 32,579.20 |
| 29/06/2014 | 501/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free | (225.43) | (0.62) |
| 01/07/2013 | 501/068 | Pensions Paid - Unrestricted Non Preserved/Tax Free | 232.97 | 232.97 |
| 29/06/2014 | 501/075 | Pensions Paid - Restricted Non Preserved/Taxable | (12.42) | (0.03) |
| | | Total Amount - Unres Non Pres (Weighted) | | 912,421.66 |
| 30/06/2014 | 501/035 | Members share of profit/(loss) - Unres Non Pres/Taxable | 115,181.97 | |
| 30/06/2014 | 501/034 | Members share of profit/(loss) - Unres Non Pres/Tax Free | 823.64 | |
| | | Closing Balance - Unrestricted Non Pres | 990,253.20 | |

Tyler, Brenton George

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| Preserved | | | | |
| <u>Members Balance</u> | | | | |
| 01/07/2013 | | Opening balance - Preserved | 3,113.23 | 3,113.23 |
| 01/07/2013 | 502/001 | Opening Balance - Preserved/Taxable | (1,947.54) | (1,947.54) |
| 01/07/2013 | 502/002 | Opening Balance - Preserved/Tax Free | 1,000.00 | 1,000.00 |
| 01/07/2013 | 502/002 | Opening Balance - Preserved/Tax Free | 446.16 | 446.16 |
| 28/01/2014 | 502/016 | Member/Personal Contributions - Preserved | 51.99 | 21.79 |
| 01/07/2013 | 502/016 | Member/Personal Contributions - Preserved | (446.16) | (446.16) |
| 28/01/2014 | 502/019 | Other Contributions - Non Taxable | 500.00 | 209.59 |
| 01/07/2013 | 502/019 | Other Contributions - Non Taxable | (1,000.00) | (1,000.00) |
| 01/07/2013 | 502/031 | Share of Profit/(Loss) - Preserved/Taxable | (777.59) | (777.59) |
| 18/11/2013 | 502/130 | Life Insurance Premiums - Preserved/Taxable | (3,087.20) | (1,894.61) |
| 01/07/2013 | 502/130 | Life Insurance Premiums - Preserved/Taxable | 2,725.13 | 2,725.13 |
| | | Total Amount - Preserved (Weighted) | | 1,450.00 |
| <u>Member Allocations</u> | | | | |
| 30/06/2014 | 502/031 | Members share of profit/(loss) - Preserved/Taxable | 184.35 | |
| | | Closing Balance - Preserved | 762.37 | |
| BAS Instalment Income Reconciliation (Label T1) | | | | |
| 30/06/2014 | | Gross Interest | | 2,012.00 |
| 30/06/2014 | | Dividends | | 54,379.00 |
| 30/06/2014 | | Trust Distributions | | 1,798.00 |
| | | Total Amount | | 58,189.00 |
| MCS Reconciliation | | | | |
| Tyler, Brenton George | | | | |
| <u>Personal Contributed amount</u> | | | | |
| 28/01/2014 | 502/016 | Member/Personal Contributions - Preserved | | 51.99 |
| | | Total Amount | | 51.99 |
| <u>Other Contributions</u> | | | | |
| 28/01/2014 | 502/019 | Other Contributions - Non Taxable | | 500.00 |
| | | Total Amount | | 500.00 |
| | | All Contributions received for the current year | | 551.99 |
| | | Closing Account Balance | | 762.37 |