

**THE TYLER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by TRACEY on Thursday 6 November, 2014 @ 12:37:39

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2014	776/001	Wesfarmers Limited (Market Value Date: 30/06/2014, Code: WES)	41.84	57,612.61
30/06/2014	776/005	Telstra Corporation (Market Value Date: 30/06/2014, Code: TLS)	5.21	5,623.64
30/06/2014	776/014	National Australia Bank (Market Value Date: 30/06/2014, Code: NAB)	32.78	10,319.94
30/06/2014	776/018	Westpac Banking Corp (Market Value Date: 30/06/2014, Code: WBC)	33.88	29,882.00
30/06/2014	776/023	Anz Banking Group (Market Value Date: 30/06/2014, Code: ANZ)	33.34	6,792.97
<b>Total Amount</b>				<b>110,231.16</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2014	776/001	Wesfarmers Limited - No CGT asset		
30/06/2014	776/001	- Market Value	1,072,401.04	
30/06/2014	776/001	- Less Carrying Value	1,014,788.43	
30/06/2014	776/001	- Permanent Difference		57,612.61
30/06/2014	776/002	Fairfax (John) - 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	Seven West Media (was WA News) - No CGT asset		
30/06/2014	776/003	- Market Value	0.00	
30/06/2014	776/003	- Less Carrying Value	0.00	
30/06/2014	776/005	Telstra Corporation - No CGT asset		
30/06/2014	776/005	- Market Value	66,589.01	
30/06/2014	776/005	- Less Carrying Value	60,965.37	
30/06/2014	776/005	- Permanent Difference		5,623.64
30/06/2014	776/007	Aust Pipeline Trust (APA GROUP) - No CGT asset		
30/06/2014	776/007	- Market Value	0.00	
30/06/2014	776/007	- Less Carrying Value	0.00	
30/06/2014	776/008	Alinta - No CGT asset		
30/06/2014	776/008	- Market Value	0.00	
30/06/2014	776/008	- Less Carrying Value	0.00	
30/06/2014	776/010	Adsteam Marine - No CGT asset		
30/06/2014	776/010	- Market Value	0.00	
30/06/2014	776/010	- Less Carrying Value	0.00	
30/06/2014	776/012	Alinta 5.755% Pref - 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	776/013	AMP Limited - No CGT asset		
30/06/2014	776/013	- Market Value	0.00	
30/06/2014	776/013	- Less Carrying Value	0.00	
30/06/2014	776/014	National Australia Bank - No CGT asset		
30/06/2014	776/014	- Market Value	112,992.66	
30/06/2014	776/014	- Less Carrying Value	102,672.72	
30/06/2014	776/014	- Permanent Difference		10,319.94
30/06/2014	776/015	Dyno Noble - No CGT asset		
30/06/2014	776/015	- Market Value	0.00	

**THE TYLER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
**Created by TRACEY on Thursday 6 November, 2014 @ 12:37:39**

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	776/015	- Less Carrying Value	0.00	
30/06/2014	776/017	Brambles Industries - No CGT asset		
30/06/2014	776/017	- Market Value	0.00	
30/06/2014	776/017	- Less Carrying Value	0.00	
30/06/2014	776/018	Westpac Banking Corp - No CGT asset		
30/06/2014	776/018	- Market Value	207,006.80	
30/06/2014	776/018	- Less Carrying Value	177,124.80	
30/06/2014	776/018	- Permanent Difference		29,882.00
30/06/2014	776/019	Agl Energy - No CGT asset		
30/06/2014	776/019	- Market Value	0.00	
30/06/2014	776/019	- Less Carrying Value	0.00	
30/06/2014	776/022	Asx - No CGT asset		
30/06/2014	776/022	- Market Value	0.00	
30/06/2014	776/022	- Less Carrying Value	0.00	
30/06/2014	776/023	Anz Banking Group - No CGT asset		
30/06/2014	776/023	- Market Value	48,709.74	
30/06/2014	776/023	- Less Carrying Value	41,916.77	
30/06/2014	776/023	- Permanent Difference		6,792.97
30/06/2014	778/001	Westralian Farmers Co-Op Ltd - No CGT asset		
30/06/2014	778/001	- Market Value	0.00	
30/06/2014	778/001	- Less Carrying Value	0.00	
30/06/2014	782/001	Franked Income Fund - No CGT asset		
30/06/2014	782/001	- Market Value	0.00	
30/06/2014	782/001	- Less Carrying Value	0.00	
30/06/2014	782/003	Alinta Infrastructure Holdings - No CGT asset		
30/06/2014	782/003	- Market Value	0.00	
30/06/2014	782/003	- Less Carrying Value	0.00	
<b>Total Amount</b>				<b>110,231.16</b>

**Calculation of tax entries**

**Calculation of permanent differences**

18/10/2013	236/001	Wesfarmers Limited		(248.48)
18/10/2013	236/001	Wesfarmers Limited		(283.97)
30/06/2014	247	Increase in Value of Assets		57,612.61
30/06/2014	247	Increase in Value of Assets		5,623.64
30/06/2014	247	Increase in Value of Assets		10,319.94
30/06/2014	247	Increase in Value of Assets		29,882.00
30/06/2014	247	Increase in Value of Assets		6,792.97
31/03/2014	263/006	Tyler, Barbara Lewes		307.00
23/01/2014	301	Accountancy Fees (Gen Exp Percent: 87.760%)		(1,592.84)
13/02/2014	303	ATO Supervisory Levy (Gen Exp Percent: 87.760%)		(281.71)
03/06/2014	387	Legal Fees (Gen Exp Percent: 87.760%)		(23.48)
26/06/2014	387	Legal Fees (Gen Exp Percent: 87.760%)		(193.07)
11/11/2013	395/005	Tyler, Dale Edward		(5,222.33)
29/06/2014	412/002	Tyler, Barbara Lewes		(1.54)
29/06/2014	413/001	Tyler, Dale Edward		(288.60)
29/06/2014	413/002	Tyler, Barbara Lewes		(1,135.26)
29/06/2014	415/001	Tyler, Dale Edward		(0.49)

**THE TYLER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by TRACEY on Thursday 6 November, 2014 @ 12:37:39

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
29/06/2014	416/001	Tyler, Dale Edward		(36,710.91)
29/06/2014	416/002	Tyler, Barbara Lewes		(47,863.20)
30/06/2014		Exempt Pension Income		115,053.00
<b>Total Amount</b>				<b>131,745.28</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2014		Exempt Capital Gains		419.49
30/06/2014	239/001	Wesfarmers Limited	87.760	60,337.04
30/06/2014	239/006	Telstra Corporation	87.760	4,566.76
30/06/2014	239/014	National Australia Bank	87.760	7,863.39
30/06/2014	239/019	Westpac Banking Corp	87.760	14,197.96
30/06/2014	239/024	Anz Banking Group	87.760	2,889.67
30/06/2014	250/001	Cash at Bank	87.760	19.42
30/06/2014	250/004	Loan - A & T Tyler & Sons	87.760	24,759.73
<b>Total Unsegregated Amount</b>				<b>115,053.46</b>
<b>Total Exempt Pension Income</b>				<b>115,053.00</b>

Pension Member Non Deductible Expenses

23/01/2014	301	Accountancy Fees (Gen Exp Percent: 87.760%)		(1,592.84)
13/02/2014	303	ATO Supervisory Levy (Gen Exp Percent: 87.760%)		(281.71)
03/06/2014	387	Legal Fees (Gen Exp Percent: 87.760%)		(23.48)
26/06/2014	387	Legal Fees (Gen Exp Percent: 87.760%)		(193.07)
<b>Total Amount</b>				<b>(2,091.00)</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>87.760%</b>
------------	------------	--	----------------

Investment Expense Calculation

01/07/2013	30/06/2014	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>87.760%</b>
------------	------------	---	----------------

**Calculation of Net Capital Gains**

**THE TYLER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by TRACEY on Thursday 6 November, 2014 @ 12:37:39

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b><u>Other Gains</u></b>				
18/10/2013	235/001	Wesfarmers Limited (Other method)	569.23	569.23
		<b>Total Amount - Other Gains</b>		<b>569.00</b>
<b><u>Losses</u></b>				
18/10/2013	235/001	Wesfarmers Limited (Other method)	(91.45)	(91.45)
		<b>Total Amount - Losses</b>		<b>(91.00)</b>
		<b>Total Net Capital Gain (Assessable)</b>		<b>478.00</b>
30/06/2014		Tax Exempt Percentage	87.760%	419.49
		<b>Total Amount - Exempt Capital Gains</b>		<b>419.49</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	147,500.53
Less Permanent Differences	131,745.28
<b>Taxable income for period</b>	<b>15,756.00</b>
Income Tax Expense (Taxable Income @ taxrate)	2,363.40
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>2,363.40</b>
Total Income Tax Payable	2,363.40
Less Total Imputed Credits Used	30,716.10
<b>Income Tax Payable</b>	<b>(28,352.70)</b>
Add Supervisory levy	388.00
<b>Total Amount Due or Refundable</b>	<b>(27,964.70)</b>

**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, Dale Edward - Unres Non Pres	823,419.28
30/06/2014	502	Tyler, Barbara Lewes - Preserved	0.01
30/06/2014	502	Tyler, Barbara Lewes - Unres Non Pres	836,164.67
30/06/2014	505	Tyler, Dale Edward - Preserved	100,008.90
30/06/2014	505	Tyler, Dale Edward - Unres Non Pres	175.24

**THE TYLER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by TRACEY on Thursday 6 November, 2014 @ 12:37:39

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	505	Tyler, Dale Edward - Res Non Pres		(11,937.70)
30/06/2014	506	Tyler, Barbara Lewes - Unres Non Pres		143,131.25
<b>Total Amount</b>				<b>1,890,961.65</b>

Profit/(Loss) Available for Allocation to Members

30/06/2014		Profit/(Loss) for period before allocations		147,500.53
30/06/2014		Contributions		(307.00)
30/06/2014		Life insurance		5,222.33
30/06/2014		Pensions paid		86,000.00
<b>Total Amount</b>				<b>238,415.86</b>

Income Tax Expense Available for Allocation to Members

30/06/2014		Income Tax Expense for period before allocations		2,363.40
<b>Total Amount</b>				<b>2,363.40</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>147,500.53</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>147,500.53</b>
<b>Total member opening balance</b>	<b>1,894,425.80</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>7.79</b>

**Tyler, Dale Edward**  
**Unrestricted Non Preserved**

Members Balance

01/07/2013		Opening balance - Unres Non Pres	823,520.65	823,520.65
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	138,813.33	138,813.33
01/07/2013	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	978.54	978.54
01/07/2013	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(1,678.54)	(1,678.54)
01/07/2013	501/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(238,113.33)	(238,113.33)
29/06/2014	501/055	Pensions Paid - Preserved/Taxable	(0.49)	
29/06/2014	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(36,710.91)	(100.58)

**THE TYLER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by TRACEY on Thursday 6 November, 2014 @ 12:37:39

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
01/07/2013	501/065	Pensions Paid - Unrestricted Non Preserved/Taxable	99,300.00	99,300.00
29/06/2014	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(288.60)	(0.79)
01/07/2013	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	700.00	700.00
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>823,419.28</b>
30/06/2014	501/035	Members share of profit/(loss) - Unres Non Pres/Taxable	103,008.41	
30/06/2014	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	809.78	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>890,338.84</b>	

**Tyler, Barbara Lewes Preserved**

Members Balance

01/07/2013		Opening balance - Preserved	0.00	0.00
29/06/2014	502/059	Pensions Paid - Preserved/Tax Free	(1.54)	
<b>Total Amount - Preserved (Weighted)</b>				<b>0.01</b>

Member Allocations

30/06/2014	502/031	Members share of profit/(loss) - Preserved/Taxable	12,904.04	
30/06/2014	502/030	Members share of profit/(loss) - Preserved/Tax Free	92,521.11	
<b>Closing Balance - Preserved</b>			<b>105,423.61</b>	

**Unrestricted Non Preserved**

Members Balance

01/07/2013		Opening balance - Unres Non Pres	836,298.91	836,298.91
01/07/2013	502/003	Opening Balance - Unrestricted Non Preserved/Taxable	140,134.99	140,134.99
01/07/2013	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free	2,976.72	2,976.72
01/07/2013	502/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(5,056.72)	(5,056.72)
01/07/2013	502/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(238,054.99)	(238,054.99)
29/06/2014	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	(47,863.20)	(131.13)
01/07/2013	502/065	Pensions Paid - Unrestricted Non Preserved/Taxable	97,920.00	97,920.00
29/06/2014	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(1,135.26)	(3.11)
01/07/2013	502/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	2,080.00	2,080.00

**THE TYLER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by TRACEY on Thursday 6 November, 2014 @ 12:37:39

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>836,164.67</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>787,300.45</b>	
<b>Tyler, Dale Edward Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Preserved	100,008.90	100,008.90
01/07/2013	505/001	Opening Balance - Preserved/Taxable	24,123.87	24,123.87
01/07/2013	505/031	Share of Profit/(Loss) - Preserved/Taxable	(24,262.89)	(24,262.89)
01/07/2013	505/053	Income Tax - Preserved/Taxable	139.02	139.02
<b>Total Amount - Preserved (Weighted)</b>				<b>100,008.90</b>
<u>Member Allocations</u>				
30/06/2014	505/031	Members share of profit/(loss) - Preserved/Taxable	12,609.30	
30/06/2014	505/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,021.54)	
30/06/2014	505/031	Members share of profit/(loss) - Preserved/Taxable	22.09	
30/06/2014	505/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1.79)	
30/06/2014	505/031	Members share of profit/(loss) - Preserved/Taxable	(1,505.13)	
30/06/2014	505/053	Members share of tax on profit/(loss) - Preserved/Taxable	121.94	
<b>Closing Balance - Preserved</b>			<b>110,233.77</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	175.24	175.24
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>175.24</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>175.24</b>	
<b>Restricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2013		Opening balance - Res Non Pres	(8,632.61)	(8,632.61)
01/07/2013	505/005	Opening Balance - Restricted Non Preserved/Taxable	(4,592.88)	(4,592.88)
11/11/2013	505/134	Life Insurance Premiums - Restricted Non Preserved/Taxable	(5,222.33)	(3,305.09)
01/07/2013	505/134	Life Insurance Premiums - Restricted Non Preserved/Taxable	4,592.88	4,592.88
<b>Total Amount - Res Non Pres (Weighted)</b>				<b>(11,937.70)</b>

**THE TYLER SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by TRACEY on Thursday 6 November, 2014 @ 12:37:39

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
------	------	-------------	---	--------------------------

**Closing Balance - Restricted Non Pres (13,854.94)**

**Tyler, Barbara Lewes**

**Unrestricted Non Preserved**

Members Balance

01/07/2013		Opening balance - Unres Non Pres	143,054.71	143,054.71
01/07/2013	506/001	Opening Balance - Preserved/Taxable	36,862.43	36,862.43
01/07/2013	506/002	Opening Balance - Preserved/Tax Free	614.40	614.40
01/07/2013	506/019	Other Contributions - Non Taxable	(614.40)	(614.40)
31/03/2014	506/020	Other Contributions - Non Preserved	307.00	76.54
01/07/2013	506/031	Share of Profit/(Loss) - Preserved/Taxable	(37,074.86)	(37,074.86)
01/07/2013	506/053	Income Tax - Preserved/Taxable	212.43	212.43

**Total Amount - Unres Non Pres (Weighted) 143,131.25**

30/06/2014	506/035	Members share of profit/(loss) - Unres Non Pres/Taxable	18,046.25	
------------	---------	---	-----------	--

30/06/2014	506/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,462.01)	
------------	---------	--	------------	--

**Closing Balance - Unrestricted Non Pres 159,945.95**

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2014		Capital Gains		478.00
30/06/2014		Gross Interest		28,235.00
30/06/2014		Dividends		102,387.00

**Total Amount 131,100.00**

**MCS Reconciliation**

**Tyler, Barbara Lewes**

Personal Contributed amount

31/03/2014	506/020	Other Contributions - Non Preserved		307.00
------------	---------	-------------------------------------	--	--------

**Total Amount 307.00**

		All Contributions received for the current year		307.00
		Closing Account Balance		159,945.95