

**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
Asset revaluation amounts				
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
		Total Amount		110,231.16
Calculation of permanent difference on revaluation				
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	

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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	
		Total Amount		110,231.16

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)

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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
		Total Amount		131,745.28

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
		Total Unsegregated Amount		115,053.46
		Total Exempt Pension Income		115,053.00

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)
		Total Amount		(2,091.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

01/07/2013	30/06/2014	Non-Deductible General Expense Percentage (Actuarial %)	87.760%
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Investment Expense Calculation

01/07/2013	30/06/2014	Non-Deductible Investment Expense Percentage (Actuarial %)	87.760%
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Calculation of Net Capital Gains

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

Entry Summary

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

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

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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
Total Amount				1,890,961.65

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
Total Amount				238,415.86

Income Tax Expense Available for Allocation to Members

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

Fund Rate or Return Calculation

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

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)

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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
Total Amount - Unres Non Pres (Weighted)				823,419.28
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	
Closing Balance - Unrestricted Non Pres			890,338.84	

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)	
Total Amount - Preserved (Weighted)				0.01

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	
Closing Balance - Preserved			105,423.61	

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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount - Unres Non Pres (Weighted)				836,164.67
Closing Balance - Unrestricted Non Pres			787,300.45	
Tyler, Dale Edward				
Preserved				
<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
Total Amount - Preserved (Weighted)				100,008.90
<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	
Closing Balance - Preserved			110,233.77	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2013		Opening balance - Unres Non Pres	175.24	175.24
Total Amount - Unres Non Pres (Weighted)				175.24
Closing Balance - Unrestricted Non Pres			175.24	
Restricted Non Preserved				
<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
Total Amount - Res Non Pres (Weighted)				(11,937.70)

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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	
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30/06/2014	506/063	Members share of tax on profit/(loss) - Unres Non Pres/Taxable	(1,462.01)	
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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
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Total Amount 307.00

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