

**THE KJ & DA ROGERS SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2006**  
 Created by LINDSAY on Thursday 30 November, 2006 @ 15:48:39

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2006	784/002	Masterkey Unit Trust (Market Value Date: 30/06/2005, Code: MLC)	1.13	469.77
<b>Total Amount</b>				<b>469.77</b>
<b>GST Amounts</b>				
<b>Calculation of tax entries</b>				
<b>Calculation of timing differences</b>				
30/06/2006	238/002	Masterkey Unit Trust		(169.67)
30/06/2006	238/002	Masterkey Unit Trust		(8.03)
30/06/2006	238/002	Masterkey Unit Trust		(182.63)
30/06/2006	238/002	Masterkey Unit Trust		(3.62)
30/06/2006	238/002	Masterkey Unit Trust		(5.34)
30/06/2006	238/002	Masterkey Unit Trust		(3.93)
30/06/2006	238/002	Masterkey Unit Trust		(14.54)
30/06/2006	238/002	Masterkey Unit Trust		(24.49)
30/06/2006	238/002	Masterkey Unit Trust		(23.22)
30/06/2006	238/002	Masterkey Unit Trust		(10.55)
30/06/2006	247	Masterkey Unit Trust (784/002)		
30/06/2006	247	- Revaluation	469.77	
30/06/2006	247	- Timing Difference		469.77
<b>Total Amount</b>				<b>23.75</b>
<b>Calculation of permanent differences</b>				
30/06/2006		Capital Gains Discount		673.00
<b>Total Amount</b>				<b>673.00</b>
<b>Calculation of Net Capital Gains</b>				
<u>Discounted Gains</u>				
30/06/2006	235/003	Masterkey Unit Trust (Discounted method)	178.33	178.33
30/06/2006	235/003	Masterkey Unit Trust (Discounted method)	35.23	35.23
30/06/2006	235/003	Masterkey Unit Trust (Discounted method)	651.71	651.71
30/06/2006	235/003	Masterkey Unit Trust (Discounted method)	19.29	19.29
30/06/2006	235/003	Masterkey Unit Trust (Discounted method)	28.44	28.44
30/06/2006	235/003	Masterkey Unit Trust (Discounted method)	21.90	21.90
30/06/2006	235/003	Masterkey Unit Trust (Discounted method)	79.92	79.92
30/06/2006	235/003	Masterkey Unit Trust (Discounted method)	180.23	180.23
30/06/2006	235/003	Masterkey Unit Trust (Discounted method)	151.05	151.05
30/06/2006	236/003	Masterkey Unit Trust (Discounted method)	89.17	89.17
30/06/2006	236/003	Masterkey Unit Trust (Discounted method)	17.62	17.62
30/06/2006	236/003	Masterkey Unit Trust (Discounted method)	325.86	325.86
30/06/2006	236/003	Masterkey Unit Trust (Discounted method)	9.64	9.64
30/06/2006	236/003	Masterkey Unit Trust (Discounted method)	14.22	14.22
30/06/2006	236/003	Masterkey Unit Trust (Discounted method)	10.95	10.95
30/06/2006	236/003	Masterkey Unit Trust (Discounted method)	39.96	39.96
30/06/2006	236/003	Masterkey Unit Trust (Discounted method)	90.11	90.11
30/06/2006	236/003	Masterkey Unit Trust (Discounted method)	75.52	75.52
<b>Total Amount - Discounted Gains</b>				<b>2,019.00</b>
<u>Other Gains</u>				
30/06/2006	235/003	Masterkey Unit Trust (Other method)	21.74	21.74

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		<b>Total Amount - Other Gains</b>		<b>22.00</b>
<u>Other Items</u>				
30/06/2006		Capital Gains Discount		(673.00)
		<b>Total Amount - Other Items</b>		<b>(673.00)</b>
		<b>Total Amount</b>		<b>1,368.00</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	23,009.73
Less Permanent Differences	673.00
Less Timing Differences	23.75
<b>Taxable income for period</b>	<b>22,313.00</b>
Income Tax Expense (Profit less Permanent Differences @ taxrate)	3,350.51
Add/(Less) Deferred Tax change	(3.56)
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>3,346.95</b>
Total Income Tax Payable	3,346.95
<b>Income Tax Payable</b>	<b>3,346.95</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

30/06/2006	501	Kenneth John Rogers - Preserved	116,367.95
30/06/2006	502	Debra Ann Rogers - Preserved	87,308.00
		<b>Total Amount</b>	<b>203,675.95</b>

Profit/(Loss) Available for Allocation to Members

30/06/2006	Profit/(Loss) for period before allocations	23,009.73
	<b>Total Amount</b>	<b>23,009.73</b>

Income Tax Expense Available for Allocation to Members

30/06/2006	Income Tax Expense for period before allocations	3,350.51
	<b>Total Amount</b>	<b>3,350.51</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>23,009.73</b>
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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Less amounts excluded from fund rate calculation:				
<b>Total exclusion</b>				
<b>Profit after exclusion</b>				<b>23,009.73</b>
<b>Total member opening balance</b>				<b>203,675.95</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>				<b>11.30</b>
<b>Kenneth John Rogers</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2005		Opening balance - Preserved	116,367.95	116,367.95
01/07/2005	501/001	Opening Balance - Preserved/Taxable	10,203.47	10,203.47
01/07/2005	501/002	Opening Balance - Preserved/Non Taxable	206.44	206.44
01/07/2005	501/016	Member Contributions - Preserved	(206.44)	(206.44)
01/07/2005	501/031	Share of Profit/(Loss) - Preserved	(12,004.10)	(12,004.10)
01/07/2005	501/053	Income Tax - Preserved	1,800.63	1,800.63
<b>Total Amount - Preserved (Weighted)</b>				<b>116,367.95</b>
<u>Member Allocations</u>				
30/06/2006	501/031	Members share of profit/(loss) - Preserved	13,146.35	
30/06/2006	501/053	Members share of tax on profit/(loss) - Preserved	(1,914.28)	
<b>Closing Balance - Preserved</b>				<b>127,600.02</b>
<b>Debra Ann Rogers</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2005		Opening balance - Preserved	87,308.00	87,308.00
01/07/2005	502/001	Opening Balance - Preserved/Taxable	7,650.89	7,650.89
01/07/2005	502/002	Opening Balance - Preserved/Non Taxable	206.44	206.44
01/07/2005	502/016	Member Contributions - Preserved	(206.44)	(206.44)
01/07/2005	502/031	Share of Profit/(Loss) - Preserved	(9,001.06)	(9,001.06)
01/07/2005	502/053	Income Tax - Preserved	1,350.17	1,350.17
<b>Total Amount - Preserved (Weighted)</b>				<b>87,308.00</b>
<u>Member Allocations</u>				
30/06/2006	502/031	Members share of profit/(loss) - Preserved	9,863.38	
30/06/2006	502/053	Members share of tax on profit/(loss) - Preserved	(1,436.23)	
<b>Closing Balance - Preserved</b>				<b>95,735.15</b>
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2006		Capital Gains		1,368.00
30/06/2006		Trust Distributions		20,990.00
<b>Total Amount</b>				<b>22,358.00</b>

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**Super Surcharge Reconciliation**