

**THE KJ & DA ROGERS SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2009**  
 Created by LINDSAY on Friday 11 September, 2009 @ 12:29:15

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
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**Asset revaluation amounts**

30/06/2009	784/001	Rogers Investment Unit Trust (Market Value Date: 30/06/2009, Code: RIUT)	5.58	655,416.32
<b>Total Amount</b>				<b>655,416.32</b>

**Calculation of permanent difference on revaluation**

30/06/2009	784/001	Rogers Investment Unit Trust - No CGT asset		
30/06/2009	784/001	- Market Value	798,520.32	
30/06/2009	784/001	- Less Carrying Value	143,104.00	
30/06/2009	784/001	- Permanent Difference		655,416.32
30/06/2009	784/002	Masterkey Unit Trust - No CGT asset		
30/06/2009	784/002	- Market Value	0.00	
30/06/2009	784/002	- Less Carrying Value	0.00	
<b>Total Amount</b>				<b>655,416.32</b>

**GST Amounts**

**Calculation of tax entries**

**Calculation of permanent differences**

30/06/2009	247	Rogers Investment Unit Trust (784/001) - Non Tax Revn		655,416.32
30/06/2009	261/001	Rogers, Kenneth John		3,670.84
30/06/2009	261/002	Rogers, Debra Ann		3,670.84
30/06/2009	261/002	Rogers, Debra Ann		(335.09)
30/06/2009	285/002	Rogers, Debra Ann		335.09
<b>Total Amount</b>				<b>662,758.00</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	715,014.45
Less Permanent Differences	662,758.00
<b>Taxable income for period</b>	<b>52,256.00</b>
Income Tax Expense (Profit less Permanent Differences @ taxrate)	7,838.40
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>7,838.40</b>
Total Income Tax Payable	7,838.40
Less Total Instalments paid	5,313.00
<b>Income Tax Payable</b>	<b>2,525.40</b>

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		Add Supervisory levy		150.00
		<b>Total Amount Due or Refundable</b>		<b>2,675.40</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

30/06/2009	501	Rogers, Kenneth John - Preserved		159,688.54
30/06/2009	502	Rogers, Debra Ann - Preserved		119,810.38
		<b>Total Amount</b>		<b>279,498.92</b>

Profit/(Loss) Available for Allocation to Members

30/06/2009		Profit/(Loss) for period before allocations		715,014.45
30/06/2009		Contributions		(7,006.59)
30/06/2009		Transfers in from other funds		(335.09)
		<b>Total Amount</b>		<b>707,672.77</b>

Income Tax Expense Available for Allocation to Members

30/06/2009		Income Tax Expense for period before allocations		7,838.40
		<b>Total Amount</b>		<b>7,838.40</b>

**Fund Rate or Return Calculation**

		<b>Total profit for period (excluding Super Surcharge)</b>		<b>715,014.45</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>715,014.45</b>
		<b>Total member opening balance</b>		<b>279,498.92</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>255.82</b>

**Rogers, Kenneth John  
 Preserved**

Members Balance

01/07/2008		Opening balance - Preserved	159,688.54	159,688.54
01/07/2008	501/001	Opening Balance - Preserved/Taxable	17,997.25	17,997.25
30/06/2009	501/016	Member/Personal Contributions - Preserved	3,670.84	
01/07/2008	501/031	Share of Profit/(Loss) - Preserved/Taxable	(21,173.24)	(21,173.24)

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01/07/2008	501/053	Income Tax - Preserved/Taxable	3,175.99	3,175.99
<b>Total Amount - Preserved (Weighted)</b>				<b>159,688.54</b>
<u>Member Allocations</u>				
30/06/2009	501/031	Members share of profit/(loss) - Preserved/Taxable	404,320.82	
30/06/2009	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(4,478.38)	
<b>Closing Balance - Preserved</b>			<b>563,201.82</b>	
<b>Rogers, Debra Ann</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2008		Opening balance - Preserved	119,810.38	119,810.38
01/07/2008	502/001	Opening Balance - Preserved/Taxable	13,502.90	13,502.90
30/06/2009	502/016	Member/Personal Contributions - Preserved	3,670.84	
30/06/2009	502/016	Member/Personal Contributions - Preserved	(335.09)	
30/06/2009	502/021	Transfers In - Preserved/Taxable	335.09	
01/07/2008	502/031	Share of Profit/(Loss) - Preserved/Taxable	(15,885.76)	(15,885.76)
01/07/2008	502/053	Income Tax - Preserved/Taxable	2,382.86	2,382.86
<b>Total Amount - Preserved (Weighted)</b>				<b>119,810.38</b>
<u>Member Allocations</u>				
30/06/2009	502/031	Members share of profit/(loss) - Preserved/Taxable	303,351.95	
30/06/2009	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(3,360.02)	
<b>Closing Balance - Preserved</b>			<b>423,473.15</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2009		Trust Distributions		52,406.00
<b>Total Amount</b>				<b>52,406.00</b>
<b>MCS Reconciliation</b>				
<b>Rogers, Kenneth John</b>				
<u>Personal Contributed amount</u>				
30/06/2009	501/016	Member/Personal Contributions - Preserved		3,670.84
<b>Total Amount</b>				<b>3,670.84</b>
All Contributions received for the current year				3,670.84
Closing Account Balance				563,201.82

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<b>Rogers, Debra Ann</b>				
<u>Personal Contributed amount</u>				
30/06/2009	502/016	Member/Personal Contributions - Preserved		3,670.84
30/06/2009	502/016	Member/Personal Contributions - Preserved		(335.09)
		<b>Total Amount</b>		<b>3,335.75</b>
		All Contributions received for the current year		3,335.75
		Closing Account Balance		423,473.15