

**THE KJ & DA ROGERS SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2010**  
 Created by LINDSAY on Monday 6 December, 2010 @ 09:51:15

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

**Calculation of permanent difference on revaluation**

30/06/2010	784/001	Rogers Investment Unit Trust - No CGT asset		
30/06/2010	784/001	- Market Value	798,520.32	
30/06/2010	784/001	- Less Carrying Value	798,520.32	
30/06/2010	784/002	Masterkey Unit Trust - No CGT asset		
30/06/2010	784/002	- Market Value	0.00	
30/06/2010	784/002	- Less Carrying Value	0.00	

**GST Amounts**

**Calculation of tax entries**

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	68,872.00
<b>Taxable income for period</b>	<b>68,872.00</b>
Income Tax Expense (Profit less Permanent Differences @ taxrate)	10,330.80
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>10,330.80</b>
Total Income Tax Payable	10,330.80
Less Total Instalments paid	5,309.00
<b>Income Tax Payable</b>	<b>5,021.80</b>
Add Supervisory levy	150.00
<b>Total Amount Due or Refundable</b>	<b>5,171.80</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

30/06/2010	501	Rogers, Kenneth John - Preserved	563,201.82
30/06/2010	502	Rogers, Debra Ann - Preserved	423,473.15
		<b>Total Amount</b>	<b>986,674.97</b>

Profit/(Loss) Available for Allocation to Members

30/06/2010	Profit/(Loss) for period before allocations	68,872.00
	<b>Total Amount</b>	<b>68,872.00</b>

Income Tax Expense Available for Allocation to Members

30/06/2010	Income Tax Expense for period before allocations	10,330.80
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<b>Total Amount</b>				<b>10,330.80</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>68,872.00</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>68,872.00</b>
<b>Total member opening balance</b>	<b>986,674.97</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>6.98</b>

**Rogers, Kenneth John  
Preserved**

Members Balance

01/07/2009		Opening balance - Preserved	563,201.82	563,201.82
01/07/2009	501/001	Opening Balance - Preserved/Taxable	399,842.44	399,842.44
01/07/2009	501/002	Opening Balance - Preserved/Tax Free	3,670.84	3,670.84
01/07/2009	501/016	Member/Personal Contributions - Preserved	(3,670.84)	(3,670.84)
01/07/2009	501/031	Share of Profit/(Loss) - Preserved/Taxable	(404,320.82)	(404,320.82)
01/07/2009	501/053	Income Tax - Preserved/Taxable	4,478.38	4,478.38
<b>Total Amount - Preserved (Weighted)</b>				<b>563,201.82</b>

Member Allocations

30/06/2010	501/031	Members share of profit/(loss) - Preserved/Taxable	39,312.68	
30/06/2010	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(5,896.90)	
<b>Closing Balance - Preserved</b>			<b>596,617.60</b>	

**Rogers, Debra Ann  
Preserved**

Members Balance

01/07/2009		Opening balance - Preserved	423,473.15	423,473.15
01/07/2009	502/001	Opening Balance - Preserved/Taxable	300,327.02	300,327.02
01/07/2009	502/002	Opening Balance - Preserved/Tax Free	3,335.75	3,335.75
01/07/2009	502/016	Member/Personal Contributions - Preserved	(3,335.75)	(3,335.75)
01/07/2009	502/021	Transfers In - Preserved/Taxable	(335.09)	(335.09)
01/07/2009	502/031	Share of Profit/(Loss) - Preserved/Taxable	(303,351.95)	(303,351.95)
01/07/2009	502/053	Income Tax - Preserved/Taxable	3,360.02	3,360.02
<b>Total Amount - Preserved (Weighted)</b>				<b>423,473.15</b>

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<b>Member Allocations</b>				
30/06/2010	502/031	Members share of profit/(loss) - Preserved/Taxable	29,559.32	
30/06/2010	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(4,433.90)	
		<b>Closing Balance - Preserved</b>	<b>448,598.57</b>	

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

30/06/2010		Gross Interest		4,099.00
30/06/2010		Trust Distributions		64,923.00
		<b>Total Amount</b>		<b>69,022.00</b>

**MCS Reconciliation**