

**THE KJ & DA ROGERS SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2020**  
 Created by BRAD on Wednesday 28 April, 2021 @ 10:04:06

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2020	784/001	Rogers Investment Unit Trust (Market Value Date: 30/06/2020, Code: RIUT)	6.12	26,674.59
<b>Total Amount</b>				<b>26,674.59</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2020	784/001	Rogers Investment Unit Trust - No CGT asset		
30/06/2020	784/001	- Market Value	875,281.31	
30/06/2020	784/001	- Less Carrying Value	848,606.72	
30/06/2020	784/001	- Permanent Difference		26,674.59
30/06/2020	784/002	Masterkey Unit Trust - No CGT asset		
30/06/2020	784/002	- Market Value	0.00	
30/06/2020	784/002	- Less Carrying Value	0.00	
<b>Total Amount</b>				<b>26,674.59</b>
<b>GST Amounts</b>				
<b>Calculation of tax entries</b>				
<b>Calculation of permanent differences</b>				
30/06/2020	247	Rogers Investment Unit Trust (784/001) - Non Tax Revn		26,674.59
30/06/2020	422	Rates & Taxes		(3,797.53)
<b>Total Amount</b>				<b>22,877.06</b>
<b>Calculation of Non Deductible Expense Percentage(s)</b>				
<u>General Expense Calculation</u>				
<b>Non-Deductible General Expense Percentage (Manual)</b>				<b>0.000%</b>
<u>Investment Expense Calculation</u>				
<b>Non-Deductible Investment Expense Percentage (Manual)</b>				<b>0.000%</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		151,497.61
		Less Permanent Differences		22,877.06
		<b>Taxable income for period</b>		<b>128,620.00</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Income Tax Expense (Taxable Income @ taxrate)		19,293.00
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>19,293.00</b>
		Total Income Tax Payable		19,293.00
		Less Total Instalments paid		14,508.00
		<b>Income Tax Payable</b>		<b>4,785.00</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>5,044.00</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

30/06/2020	501	Rogers, Kenneth John - Preserved		910,765.39
30/06/2020	502	Rogers, Debra Ann - Preserved		684,807.25
		<b>Total Amount</b>		<b>1,595,572.64</b>

Profit/(Loss) Available for Allocation to Members

30/06/2020		Profit/(Loss) for period before allocations		151,497.61
		<b>Total Amount</b>		<b>151,497.61</b>

Income Tax Expense Available for Allocation to Members

30/06/2020		Income Tax Expense for period before allocations		19,293.00
		<b>Total Amount</b>		<b>19,293.00</b>

**Fund Rate or Return Calculation**

		<b>Total profit for period (excluding Super Surcharge)</b>		<b>151,497.61</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>151,497.61</b>
		<b>Total member opening balance</b>		<b>1,595,572.64</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>9.49</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Rogers, Kenneth John</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2019		Opening balance - Preserved	910,765.39	910,765.39
01/07/2019	501/001	Opening Balance - Preserved/Taxable	(99,555.22)	(99,555.22)
01/07/2019	501/031	Share of Profit/(Loss) - Preserved/Taxable	91,666.51	91,666.51
01/07/2019	501/053	Income Tax - Preserved/Taxable	7,888.71	7,888.71
<b>Total Amount - Preserved (Weighted)</b>				<b>910,765.39</b>
<u>Member Allocations</u>				
30/06/2020	501/031	Members share of profit/(loss) - Preserved/Taxable	86,476.03	
30/06/2020	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(11,012.60)	
<b>Closing Balance - Preserved</b>			<b>986,228.82</b>	
<b>Rogers, Debra Ann</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2019		Opening balance - Preserved	684,807.25	684,807.25
01/07/2019	502/001	Opening Balance - Preserved/Taxable	(74,855.87)	(74,855.87)
01/07/2019	502/031	Share of Profit/(Loss) - Preserved/Taxable	68,924.33	68,924.33
01/07/2019	502/053	Income Tax - Preserved/Taxable	5,931.54	5,931.54
<b>Total Amount - Preserved (Weighted)</b>				<b>684,807.25</b>
<u>Member Allocations</u>				
30/06/2020	502/031	Members share of profit/(loss) - Preserved/Taxable	65,021.58	
30/06/2020	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(8,280.40)	
<b>Closing Balance - Preserved</b>			<b>741,548.43</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2020		Gross Rent		43,636.00
30/06/2020		Trust Distributions		87,566.00
<b>Total Amount</b>				<b>131,202.00</b>
<b>MCS Reconciliation</b>				