

**THE KJ & DA ROGERS SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2021**  
 Created by LINDSAY on Monday 6 December, 2021 @ 16:16:13

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Calculation of permanent difference on revaluation</b>				
30/06/2021	784/001	Rogers Investment Unit Trust - No CGT asset		
30/06/2021	784/001	- Market Value	875,281.31	
30/06/2021	784/001	- Less Carrying Value	875,281.31	
30/06/2021	784/002	Masterkey Unit Trust - No CGT asset		
30/06/2021	784/002	- Market Value	0.00	
30/06/2021	784/002	- Less Carrying Value	0.00	
		<b>Total Amount</b>		<b>0.00</b>

**GST Amounts**

**Calculation of tax entries**

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

**Non-Deductible General Expense Percentage (Manual) 0.000%**

Investment Expense Calculation

**Non-Deductible Investment Expense Percentage (Manual) 0.000%**

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	82,762.74
<b>Taxable income for period</b>	<b>82,762.00</b>
Income Tax Expense (Taxable Income @ taxrate)	12,414.30
<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>	<b>12,414.30</b>
Total Income Tax Payable	12,414.30
Less Total Instalments paid	13,820.00
<b>Income Tax Payable</b>	<b>(1,405.70)</b>
Add Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(1,146.70)</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

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b><u>Members Weighted Amounts</u></b>				
30/06/2021	501	Rogers, Kenneth John - Preserved		986,228.82
30/06/2021	502	Rogers, Debra Ann - Preserved		741,548.43
		<b>Total Amount</b>		<b>1,727,777.25</b>
<b><u>Profit/(Loss) Available for Allocation to Members</u></b>				
30/06/2021		Profit/(Loss) for period before allocations		82,762.74
		<b>Total Amount</b>		<b>82,762.74</b>
<b><u>Income Tax Expense Available for Allocation to Members</u></b>				
30/06/2021		Income Tax Expense for period before allocations		12,414.30
		<b>Total Amount</b>		<b>12,414.30</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>82,762.74</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>82,762.74</b>
		<b>Total member opening balance</b>		<b>1,727,777.25</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>4.79</b>
<b>Rogers, Kenneth John Preserved</b>				
<b><u>Members Balance</u></b>				
01/07/2020		Opening balance - Preserved	986,228.82	986,228.82
01/07/2020	501/001	Opening Balance - Preserved/Taxable	75,463.43	75,463.43
01/07/2020	501/031	Share of Profit/(Loss) - Preserved/Taxable	(86,476.03)	(86,476.03)
01/07/2020	501/053	Income Tax - Preserved/Taxable	11,012.60	11,012.60
		<b>Total Amount - Preserved (Weighted)</b>		<b>986,228.82</b>
<b><u>Member Allocations</u></b>				
30/06/2021	501/031	Members share of profit/(loss) - Preserved/Taxable	47,241.62	
30/06/2021	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(7,086.18)	

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<b>Closing Balance - Preserved</b>			<b>1,026,384.26</b>	
<b>Rogers, Debra Ann</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2020		Opening balance - Preserved	741,548.43	741,548.43
01/07/2020	502/001	Opening Balance - Preserved/Taxable	56,741.18	56,741.18
01/07/2020	502/031	Share of Profit/(Loss) - Preserved/Taxable	(65,021.58)	(65,021.58)
01/07/2020	502/053	Income Tax - Preserved/Taxable	8,280.40	8,280.40
<b>Total Amount - Preserved (Weighted)</b>				<b>741,548.43</b>
<u>Member Allocations</u>				
30/06/2021	502/031	Members share of profit/(loss) - Preserved/Taxable	35,521.12	
30/06/2021	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(5,328.12)	
<b>Closing Balance - Preserved</b>			<b>771,741.43</b>	
<b>BAS Instalment Income Reconciliation (Label T1)</b>				
30/06/2021		Gross Rent		21,636.00
30/06/2021		Gross Interest		173.00
30/06/2021		Trust Distributions		61,212.00
<b>Total Amount</b>				<b>83,021.00</b>

**MCS Reconciliation**