

CHARTER SOFTWARE - SHAREWARE  
Whakatohea Raupatu Committee  
PO Box 207, OPORIKI  
Balance Sheet  
January 03, 1996

ASSETS

|                          |            |
|--------------------------|------------|
| Current Assets:          |            |
| ANZ Bank cheque account  | 12,531.69  |
| On Call Deposits         | 250,000.00 |
| debtors                  | 0.00       |
| GST owing by IRD         | 8,576.84   |
| withholding tax paid     | 0.15       |
| pre-payments             | 2,059.00   |
|                          | -----      |
|                          | 273,167.68 |
| Fixed Assets:            |            |
| Nissan Bluebird MV       | 17,600.00  |
| lease charges for Nissan | 900.00     |
|                          | -----      |
| Other Assets:            |            |
|                          | 0.00       |
|                          | -----      |
| Total Assets             | 289,867.68 |
|                          | =====      |

CHARTER SOFTWARE - SHAREWARE  
 Whakatohea Raupatu Committee  
 PO Box 207, OPOTIKI  
 Balance Sheet  
 January 03, 1996

LIABILITIES AND EQUITY

|                              |            |
|------------------------------|------------|
| Current Liabilities:         |            |
| creditors                    | 0.00       |
| GST owed to IRD              | 0.00       |
| With-holding tax to IRD      | 1,201.20   |
| reconciliation & misc        | 11.00      |
| Loan from Whakatohea MTB     | 115,000.40 |
| Advance from OTS             | 249,533.00 |
|                              | -----      |
|                              | 365,745.60 |
| Long Term Liabilities:       |            |
|                              | 0.00       |
|                              | -----      |
| Total Liabilities            | 365,745.60 |
| Equity:                      |            |
| Negotiators Equity           | 0.00       |
| Retained Earnings            | 0.00       |
| Year to date profit          | 75,877.92- |
|                              | -----      |
| Total Liabilities and Equity | 289,867.68 |
|                              | =====      |

CHARTER SOFTWARE -- SHAREWARE  
 Whakalobea Raupatu Committee  
 PO Box 207, OPOETIKI

Statement of Income  
 Ten Months Ended January 03, 1996

|                          | Month                | Year to Date      |
|--------------------------|----------------------|-------------------|
| <b>Revenue:</b>          |                      |                   |
| Interest Income          | 0.00 0.0             | 1,476.74 100.0    |
| Total Revenue            | 0.00 0.0             | 1,476.74 100.0    |
| <b>Cost of Sales:</b>    |                      |                   |
| Total Cost of Sales      | 0.00 0.0             | 0.00 0.0          |
| Gross Profit             | 0.00 0.0             | 1,476.74 100.0    |
| <b>Expense:</b>          |                      |                   |
| accommodation            | 1,411.83 %1411.8     | 2,632.56 178.3    |
| advertising              | 353.51 353.5         | 2,014.49 136.4    |
| bank fees                | 0.00 0.0             | 20.00 1.4         |
| Books & periodicals      | 71.07 71.1           | 71.07 4.8         |
| computing/administration | 1,444.22 %1444.2     | 2,231.22 151.1    |
| catering                 | 647.57 647.6         | 1,096.20 74.2     |
| fees - accounting        | 0.00 0.0             | 430.00 29.1       |
| fees - historians        | 0.00 0.0             | 266.67 18.1       |
| fees - legal             | 4,640.00 %4640.0     | 4,640.00 314.2    |
| fees - MAS               | 10,500.00 %10500.0   | 19,500.00 %1320.  |
| fees - negotiators       | 1,400.00 %1400.0     | 25,620.00 %1734.9 |
| fees - valuations        | 0.00 0.0             | 222.22 15.0       |
| fees - secretary         | 1,120.00 %1120.0     | 1,120.00 75.8     |
| koha/meals               | 0.00 0.0             | 80.00 5.4         |
| office expenses          | 135.38 135.4         | 399.67 27.1       |
| postage                  | 71.11 71.1           | 403.56 27.3       |
| telephone                | 574.92 574.9         | 702.96 47.6       |
| travel                   | 2,479.28 %2479.3     | 14,064.55 952.4   |
| vehicle - lease          | 600.00 600.0         | 900.00 60.9       |
| vehicle - petrol         | 525.01 525.0         | 799.27 54.1       |
| vehicle - other          | 140.22 140.2         | 140.22 9.5        |
| Total Expenses           | 26,114.12 %26114.1   | 77,354.66 %5238.  |
| Operating Profit         | 26,114.12- %26114.1- | 75,877.92- %5138. |

CH ER SOFTWARE - SHAREWARE  
 Ch Register as of 01-02-96

| Check Num | Amount   | Description                   | Date     | Distribution |
|-----------|----------|-------------------------------|----------|--------------|
| 533607    | 80.00    | NZ Post                       | 01-02-96 | 71.11        |
|           |          | 6750 postage                  |          | 8.89         |
| 533608    | 179.66   | CellNet                       | 01-02-96 | 159.70       |
|           |          | 1300 GST owing by IRD         |          | 19.96        |
| 533609    | 46.60    | Whakatohea MTB                | 01-02-96 | 41.42        |
|           |          | 6010 advertising              |          | 5.18         |
| 533610    | 582.27   | Terere Marae Committee        | 01-02-96 | 517.57       |
|           |          | 6110 catering                 |          | 64.70        |
| 533611    | 157.75   | Land Transport Authority      | 01-02-96 | 140.22       |
|           |          | 1300 GST owing by IRD         |          | 17.53        |
| 533612    | 536.30   | Claude Edwards                | 01-02-96 | 560.00       |
|           |          | 6205 fees - negotiators       |          | 184.80-      |
|           |          | 2101 With-holding tax to IRD  |          | 143.20       |
|           |          | 6810 travel                   |          | 17.90        |
| 533613    | 251.10   | John Hata                     | 01-02-96 | 420.00       |
|           |          | 1300 GST owing by IRD         |          | 138.60-      |
|           |          | 6205 fees - negotiators       |          | 100.00       |
|           |          | 2101 With-holding tax to IRD  |          | 12.50        |
|           |          | 6810 travel                   |          | 142.80-      |
| 533614    | 7,530.60 | Inland Revenue Department     | 01-02-96 | 7,530.60     |
|           |          | 2000 creditors                |          |              |
| 533615    | 7,040.27 | Mataatua Advisory Service     | 01-02-96 | 767.11       |
|           |          | 6810 travel                   |          | 93.51        |
|           |          | 6000 accommodation            |          | 395.83       |
|           |          | 6700 office expenses          |          | 8.89         |
|           |          | 6060 Books & periodicals      |          | 71.07        |
|           |          | 6100 computing/administration |          | 70.22        |
|           |          | 6800 telephone                |          | 108.55       |
|           |          | 6901 vehicle - petrol         |          | 234.81       |
|           |          | 6810 travel                   |          | 8.00         |
|           |          | 6204 fees - MAS               |          | 4,500.00     |
|           |          | 1300 GST owing by IRD         |          | 782.28       |
| 533616    | 142.80   | John Hata                     | 01-02-96 | 142.80       |
| 533617    | 98.30    | Tenga Biddle                  | 01-02-96 | 140.00       |
|           |          | 6205 fees - negotiators       |          | 46.20-       |
|           |          | 2101 With-holding tax to IRD  |          | 4.00         |
|           |          | 6810 travel                   |          | 0.50         |
| 533618    | 100.00   | Ranginui Walker               | 01-02-96 | 88.89        |
|           |          | 6810 travel                   |          | 11.11        |
| 533619    | 684.80   | Tu Williams                   | 01-02-96 | 140.00       |
|           |          | 6205 fees - negotiators       |          | 46.20-       |
|           |          | 2101 With-holding tax to IRD  |          | 525.33       |
|           |          | 6810 travel                   |          | 65.67        |
| 533620    | 228.10   | Bill Rewiri                   | 01-02-96 |              |

CHAR. SOFTWARE - SHAREWARE

Check Register-as of 01-02-96

| Check Num | Amount   | Description                  | Date     | Distribution |
|-----------|----------|------------------------------|----------|--------------|
|           |          | 6205-fees - negotiators      |          | 280.00       |
|           |          | 2101-With-holding tax to IRD |          | 92.40        |
|           |          | 6810-travel                  |          | 36.00        |
|           |          | 1300-GST-owing by IRD        |          | 4.50         |
| 533621    | 0.00     | Frank-Matchitt/XLLD          | 01-02-96 |              |
| 533622    | 116.30   | Charlie-Aramoana             | 01-02-96 |              |
|           |          | 6205-fees-- negotiators      |          | 140.00       |
|           |          | 2101-With-holding tax to IRD |          | 46.20        |
|           |          | 6810-travel                  |          | 20.00        |
|           |          | 1300-GST-owing by IRD        |          | 2.50         |
| 533623    | 93.80    | John Tai                     | 01-02-96 |              |
|           |          | 6205-fees-- negotiators      |          | 140.00       |
|           |          | 1300-GST-owing by IRD        |          | 46.20        |
| 533624    | 165.80   | John Kameka                  | 01-02-96 |              |
|           |          | 6205-fees - negotiators      |          | 140.00       |
|           |          | 2101-With-holding tax to IRD |          | 46.20        |
|           |          | 6810-travel                  |          | 64.00        |
|           |          | 1300-GST-owing by IRD        |          | 8.00         |
| 533625    | 93.80    | Tahu-Taia                    | 01-02-96 |              |
|           |          | 6205-fees - negotiators      |          | 140.00       |
|           |          | 1300-GST-owing by IRD        |          | 46.20        |
| 533626    | 5,220.00 | Tom-Woods                    | 01-02-96 |              |
|           |          | 6203-fees - legal            |          | 4,640.00     |
|           |          | 1300-GST-owing by IRD        |          | 580.00       |
| 533627    | 93.80    | Teriaki-Amoamo               | 01-02-96 |              |
|           |          | 6205-fees - negotiators      |          | 140.00       |
|           |          | 2101-With-holding tax to IRD |          | 46.20        |
| 533628    | 399.80   | Frank-Matchitt               | 01-02-96 |              |
|           |          | 6205-fees-- negotiators      |          | 140.00       |
|           |          | 2101-With-holding tax to IRD |          | 46.20        |
|           |          | 6810-travel                  |          | 272.00       |
|           |          | 1300-GST-owing by IRD        |          | 34.00        |
| 533629    | 273.10   | Claude-Edwards               | 01-02-96 |              |
|           |          | 6205-fees-- negotiators      |          | 280.00       |
|           |          | 2101-With-holding tax to IRD |          | 92.40        |
|           |          | 6810-travel                  |          | 76.00        |
|           |          | 1300-GST-owing by IRD        |          | 9.50         |
| 533630    | 255.80   | John-Hata                    | 01-02-96 |              |
|           |          | 6205-fees - negotiators      |          | 140.00       |
|           |          | 2101-With-holding tax to IRD |          | 46.20        |
|           |          | 6810-travel                  |          | 144.00       |
|           |          | 1300-GST-owing by IRD        |          | 18.00        |
| 533631    | 222.89   | Celinet                      | 01-02-96 |              |
|           |          | 6800-telephone               |          | 198.12       |
|           |          | 1300-GST-owing by IRD        |          | 24.77        |
| 533632    | 146.25   | Rendezvous-Restaurant        | 01-02-96 |              |
|           |          | 6110-catering                |          | 130.00       |
|           |          | 1300-GST-owing by IRD        |          | 16.25        |
| 533633    | 181.10   | Whakatohea-MTB               | 01-02-96 |              |
|           |          | 6010-advertising             |          | 160.98       |
|           |          | 1300-GST-owing by IRD        |          | 20.12        |
| 533634    | 8,918.29 | Mataatua-Advisory-Service    | 01-02-96 |              |
|           |          | 6810-travel                  |          | 327.11       |
|           |          | 6000-accommodation           |          | 35.02        |
|           |          |                              |          | 1,016.00     |

RTER SOFTWARE - SHAREWARE

Check Register as of 01-02-96

| Check Num | Amount | Description                  | Date     | Distribution |
|-----------|--------|------------------------------|----------|--------------|
|           |        | 6700 office expenses         |          | 126.49       |
|           |        | 6810 travel                  |          | 24.00        |
|           |        | 6901 vehicle - petrol        |          | 290.20       |
|           |        | 6800 telephone               |          | 108.55       |
|           |        | 6204 fees - MAS              |          | 6,000.00     |
|           |        | 1300 GST owing by IRD        |          | 990.92       |
| 533635    | 870.40 | Josie Gedson                 | 01-02-96 |              |
|           |        | 6205 fees - negotiators      |          | 1,120.00     |
|           |        | 2101 With-holding tax to IRD |          | 369.60-      |
|           |        | 6810 travel                  |          | 106.67       |
|           |        | 1300 GST owing by IRD        |          | 13.33        |

TOTAL 34,709.68

\*\*\* Transactions Posted to Trail Balance and General Ledger \*\*\*

ARTER SOFTWARE - SHAREWARE  
Journal Entries as of 01-02-96

| JE Num | Date     | Ref | Description                   | Amount    |
|--------|----------|-----|-------------------------------|-----------|
| DEC#0  | 01-02-96 |     | prepayments & leases          |           |
|        |          |     | 6100 computing/administration | 1,374.00  |
|        |          |     | 1400 pre-payments             | 1,374.00- |
|        |          |     | 6900 vehicle - lease          | 600.00    |
|        |          |     | 1501 lease charges for Nissan | 600.00-   |

\*\*\* Transactions Posted to Trail Balance and General Ledger \*\*\*

CHARTER SOFTWARE - SHAREWARE

Journal Entries as of 01-03-96

| JE Num | Date     | Ref | Description                  | Amount      |
|--------|----------|-----|------------------------------|-------------|
| DEC#0  | 01-03-96 |     | Journal December #02         |             |
|        |          |     | 6207 secretarial fees        | 1,120.00    |
|        |          |     | 6205 fees - negotiators      | 1,120.00-   |
| Dec#0  | 01-03-96 |     | Journal December #02         |             |
|        |          |     | 1100 ANZ Bank cheque account | 249,533.00  |
|        |          |     | 2400 Advance from OTS        | 249,533.00- |
|        |          |     | 1150 On Call Deposits        | 20,000.00   |
|        |          |     | 1150 On Call Deposits        | 230,000.00  |
|        |          |     | 1100 ANZ Bank cheque account | 250,000.00- |

\*\*\* Transactions Posted to Trail Balance and General Ledger \*\*\*



CHARTER SOFTWARE - SHAREWARE  
 Journal Entries as of 01-03-96

| JE Num | Date     | Ref | Description                  | Amount    |
|--------|----------|-----|------------------------------|-----------|
| Dec03  | 01-03-96 |     | December Journal #03         |           |
|        |          |     | 6205 fees - negotiators      | 1,400.00- |
|        |          |     | 2101 With-holding tax to IRD | 462.00    |
|        |          |     | 6810 travel                  | 355.56-   |
|        |          |     | 1300 GST owing by IRD        | 44.44-    |
|        |          |     | 1100 ANZ Bank cheque account | 1,338.00  |
|        |          |     | 1100 ANZ Bank cheque account | 170.00-   |
|        |          |     | 1300 GST owing by IRD        | 18.89     |
|        |          |     | 6010 advertising             | 151.11    |

\*\*\* Transactions Posted to Trail Balance and General Ledger \*\*\*