

# THE PUGATSCHEW SUPERANNUATION FUND

## Create Entries Report

For the period 01 July 2019 to 30 June 2020

### Create Entries Financial Year Summary 01 July 2019 - 30 June 2020

Total Profit	Amount
Income	69,777.39
Less Expense	81,810.88
<b>Total Profit</b>	<b>(12,033.49)</b>

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(12,033.49)
Less Permanent Differences	(37,392.32)
Less Timing Differences	0.00
Less Exempt Pension Income	73,840.00
Less Other Non Taxable Income	(75,411.96)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	6,398.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	1,670.98
Less Foreign CGT Credits claimed in Net Capital Gains	2.09
Less Realised Accounting Capital Gains	13,245.25
Less Accounting Trust Distributions	84,473.64
Add Taxable Trust Distributions	59,461.73
Add Distributed Foreign income	3,260.81
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(1.33)
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	63,378.47
Franking Credits	1,541.71
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>64,920.18</b>

Income Tax Expense Available for Allocation	Amount
<b>Total Income Tax Expense Allocation</b>	<b>0.00</b>

## Final Segment 1 from 01 July 2019 to 30 June 2020

### Pool Name Deemed Segregation

Total Profit	Amount
Income	69,777.39
Less Expense	81,810.88
<b>Total Profit</b>	<b>(12,033.49)</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(12,033.49)
Less Permanent Differences	(37,392.32)
Less Timing Differences	0.00
Less Exempt Pension Income	73,842.25
Less Other Non Taxable Income	(75,411.96)
Add SMSF Non Deductible Expenses	6,398.92
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	1,670.98
Less Foreign CGT Credits claimed in Net Capital Gains	2.09
Less Realised Accounting Capital Gains	13,245.25
Less Accounting Trust Distributions	84,473.64
Add Taxable Trust Distributions	59,461.73
Add Distributed Foreign income	3,260.81
Less Tax Losses Deducted	0.00
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

Member Weighted Balance Summary	Weighting%	Amount
Anatolij Pugatschew(PUGANA00001P)	19.60	269,532.50
Anatolij Pugatschew(PUGANA00002P)	20.60	283,246.63
Jennifer Pugatschew(PUGJEN00001P)	12.87	177,046.87
Jennifer Pugatschew(PUGJEN00002P)	46.93	645,474.19

Profit/(Loss) Available for Allocation	
Total Available Profit	63,378.47
Franking Credits	1,541.71
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>64,920.18</b>

Allocation to Members	Weighting%	Amount
Anatolij Pugatschew(PUGANA00001P)	19.60	12,724.36
Anatolij Pugatschew(PUGANA00002P)	20.60	13,373.56
Jennifer Pugatschew(PUGJEN00001P)	12.87	8,355.23
Jennifer Pugatschew(PUGJEN00002P)	46.93	30,467.03

Accumulation Weighted Balance Summary	Weighting%	Amount
Anatolij Pugatschew(PUGANA00001P)	19.60	269,532.50
Anatolij Pugatschew(PUGANA00002P)	20.60	283,246.63

Accumulation Weighted Balance Summary		Weighting%	Amount
Jennifer Pugatschew(PUGJEN00001P)		12.87	177,046.87
Jennifer Pugatschew(PUGJEN00002P)		46.93	645,474.19
Income Tax Expense Available for Allocation			Amount
Total Income Tax Expense Allocation			0.00
Allocation to Members		Weighting%	Amount
Anatolij Pugatschew(PUGANA00001P)		19.60	0.00
Anatolij Pugatschew(PUGANA00002P)		20.60	0.00
Jennifer Pugatschew(PUGJEN00001P)		12.87	0.00
Jennifer Pugatschew(PUGJEN00002P)		46.93	0.00

#### Calculation of daily member weighted balances

##### Anatolij Pugatschew (PUGANA00001P)

###### Member Balance

01/07/2019	50010	Opening Balance	276,739.24	276,739.24
05/07/2019	54160	Pensions Paid	(739.50)	(731.42)
25/07/2019	54160	Pensions Paid	(487.39)	(455.43)
07/08/2019	54160	Pensions Paid	(739.50)	(664.74)
23/08/2019	54160	Pensions Paid	(487.39)	(416.81)
06/09/2019	54160	Pensions Paid	(739.50)	(604.13)
25/09/2019	54160	Pensions Paid	(487.39)	(372.87)
07/10/2019	54160	Pensions Paid	(739.50)	(541.49)
25/10/2019	54160	Pensions Paid	(487.39)	(332.92)
07/11/2019	54160	Pensions Paid	(739.50)	(478.86)
25/11/2019	54160	Pensions Paid	(487.39)	(291.64)
06/12/2019	54160	Pensions Paid	(739.50)	(420.26)
24/12/2019	54160	Pensions Paid	(487.39)	(253.02)
07/01/2020	54160	Pensions Paid	(739.50)	(355.61)
24/01/2020	54160	Pensions Paid	(487.39)	(211.74)
07/02/2020	54160	Pensions Paid	(739.50)	(292.97)
25/02/2020	54160	Pensions Paid	(487.39)	(169.12)
25/03/2020	54160	Pensions Paid	(487.39)	(130.50)
07/04/2020	54160	Pensions Paid	(739.50)	(171.74)
24/04/2020	54160	Pensions Paid	(487.39)	(90.55)
07/05/2020	54160	Pensions Paid	(739.50)	(111.13)
25/05/2020	54160	Pensions Paid	(487.39)	(49.27)
05/06/2020	54160	Pensions Paid	(739.50)	(52.53)
25/06/2020	54160	Pensions Paid	(487.39)	(7.99)
Total Amount (Weighted)				269,532.50

##### Anatolij Pugatschew (PUGANA00002P)

###### Member Balance

01/07/2019	50010	Opening Balance	291,321.42	291,321.42
05/07/2019	54160	Pensions Paid	(739.50)	(731.42)
25/07/2019	54160	Pensions Paid	(556.64)	(520.14)

**Calculation of daily member weighted balances**

07/08/2019	54160	Pensions Paid	(739.50)	(664.74)
23/08/2019	54160	Pensions Paid	(556.64)	(476.03)
06/09/2019	54160	Pensions Paid	(739.50)	(604.13)
25/09/2019	54160	Pensions Paid	(556.64)	(425.84)
07/10/2019	54160	Pensions Paid	(739.50)	(541.49)
25/10/2019	54160	Pensions Paid	(556.64)	(380.22)
07/11/2019	54160	Pensions Paid	(739.50)	(478.86)
25/11/2019	54160	Pensions Paid	(556.64)	(333.07)
06/12/2019	54160	Pensions Paid	(739.50)	(420.26)
24/12/2019	54160	Pensions Paid	(556.64)	(288.97)
07/01/2020	54160	Pensions Paid	(739.50)	(355.61)
24/01/2020	54160	Pensions Paid	(556.64)	(241.82)
07/02/2020	54160	Pensions Paid	(739.50)	(292.97)
25/02/2020	54160	Pensions Paid	(556.64)	(193.15)
06/03/2020	54160	Pensions Paid	(1,479.00)	(472.80)
25/03/2020	54160	Pensions Paid	(556.64)	(149.05)
07/04/2020	54160	Pensions Paid	(739.50)	(171.74)
24/04/2020	54160	Pensions Paid	(556.64)	(103.42)
07/05/2020	54160	Pensions Paid	(739.50)	(111.13)
25/05/2020	54160	Pensions Paid	(556.64)	(56.27)
05/06/2020	54160	Pensions Paid	(739.50)	(52.53)
25/06/2020	54160	Pensions Paid	(556.64)	(9.13)
<b>Total Amount (Weighted)</b>				<b>283,246.63</b>

**Jennifer Pugatschew (PUGJEN00001P)**Member Balance

01/07/2019	50010	Opening Balance	181,932.58	181,932.58
05/07/2019	54160	Pensions Paid	(471.24)	(466.09)
25/07/2019	54160	Pensions Paid	(335.58)	(313.57)
07/08/2019	54160	Pensions Paid	(471.24)	(423.60)
23/08/2019	54160	Pensions Paid	(335.58)	(286.99)
06/09/2019	54160	Pensions Paid	(471.24)	(384.97)
25/09/2019	54160	Pensions Paid	(335.58)	(256.73)
07/10/2019	54160	Pensions Paid	(471.24)	(345.06)
25/10/2019	54160	Pensions Paid	(335.58)	(229.22)
07/11/2019	54160	Pensions Paid	(471.24)	(305.15)
25/11/2019	54160	Pensions Paid	(335.58)	(200.80)
06/12/2019	54160	Pensions Paid	(471.24)	(267.81)
24/12/2019	54160	Pensions Paid	(335.58)	(174.21)
07/01/2020	54160	Pensions Paid	(471.24)	(226.61)
24/01/2020	54160	Pensions Paid	(335.58)	(145.78)
07/02/2020	54160	Pensions Paid	(471.24)	(186.69)
25/02/2020	54160	Pensions Paid	(335.58)	(116.44)
06/03/2020	54160	Pensions Paid	(471.24)	(150.64)
25/03/2020	54160	Pensions Paid	(335.58)	(89.85)
07/04/2020	54160	Pensions Paid	(471.24)	(109.44)

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**Calculation of daily member weighted balances**

24/04/2020	54160	Pensions Paid	(335.58)	(62.35)
07/05/2020	54160	Pensions Paid	(471.24)	(70.81)
25/05/2020	54160	Pensions Paid	(335.58)	(33.92)
05/06/2020	54160	Pensions Paid	(471.24)	(33.48)
25/06/2020	54160	Pensions Paid	(335.58)	(5.50)
<b>Total Amount (Weighted)</b>				<b>177,046.87</b>

**Jennifer Pugatschew (PUGJEN00002P)**Member Balance

01/07/2019	50010	Opening Balance	663,332.49	663,332.49
05/07/2019	54160	Pensions Paid	(1,670.76)	(1,652.50)
25/07/2019	54160	Pensions Paid	(1,283.72)	(1,199.54)
07/08/2019	54160	Pensions Paid	(1,670.76)	(1,501.86)
23/08/2019	54160	Pensions Paid	(1,283.72)	(1,097.83)
06/09/2019	54160	Pensions Paid	(1,670.76)	(1,364.91)
25/09/2019	54160	Pensions Paid	(1,283.72)	(982.08)
07/10/2019	54160	Pensions Paid	(1,670.76)	(1,223.40)
25/10/2019	54160	Pensions Paid	(1,283.72)	(876.86)
07/11/2019	54160	Pensions Paid	(1,670.76)	(1,081.89)
25/11/2019	54160	Pensions Paid	(1,283.72)	(768.13)
06/12/2019	54160	Pensions Paid	(1,670.76)	(949.50)
24/12/2019	54160	Pensions Paid	(1,283.72)	(666.41)
07/01/2020	54160	Pensions Paid	(1,670.76)	(803.43)
24/01/2020	54160	Pensions Paid	(1,283.72)	(557.68)
07/02/2020	54160	Pensions Paid	(1,670.76)	(661.91)
25/02/2020	54160	Pensions Paid	(1,283.72)	(445.44)
06/03/2020	54160	Pensions Paid	(1,670.76)	(534.10)
25/03/2020	54160	Pensions Paid	(1,283.72)	(343.73)
07/04/2020	54160	Pensions Paid	(1,670.76)	(388.02)
24/04/2020	54160	Pensions Paid	(1,283.72)	(238.51)
07/05/2020	54160	Pensions Paid	(1,670.76)	(251.07)
25/05/2020	54160	Pensions Paid	(1,283.72)	(129.77)
05/06/2020	54160	Pensions Paid	(1,670.76)	(118.69)
25/06/2020	54160	Pensions Paid	(1,283.72)	(21.04)
<b>Total Amount (Weighted)</b>				<b>645,474.19</b>

**Calculation of Net Capital Gains**

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00

Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

#### Foreign Tax Offset Calculations

**Segment 01 July 2019 to 30 June 2020**

Claimable FTO - Deemed Segregation	0.00
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<b>Claimable FTO</b>	<b>0.00</b>
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<b>Total Claimable Foreign Credits for the Year</b>	<b>0.00</b>
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<b>Foreign Tax Offset (Label C1)</b>	0.00
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<b>Applied/Claimed FTO</b>	0.00
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#### Allocations of Foreign Tax Offset to Members

Anatolij Pugatschew(PUGANA00001P) - 100.00 %	0.00
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Anatolij Pugatschew(PUGANA00002P) - 0.00 %	0.00
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Jennifer Pugatschew(PUGJEN00001P) - 0.00 %	0.00
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Jennifer Pugatschew(PUGJEN00002P) - 0.00 %	0.00
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<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>
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