

THE PUGATSCHEW SUPERANNUATION FUND

Create Entries Report

For the period 01 July 2018 to 30 June 2019

Create Entries Financial Year Summary 01 July 2018 - 30 June 2019

Total Profit	Amount
Income	65,481.90
Less Expense	81,755.88
Total Profit	(16,273.98)

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(16,273.98)
Less Permanent Differences	23,997.26
Less Timing Differences	0.00
Less Exempt Pension Income	33,076.00
Less Other Non Taxable Income	(75,411.96)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	6,343.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	2,890.72
Less Foreign CGT Credits claimed in Net Capital Gains	12.28
Less Realised Accounting Capital Gains	(4,408.18)
Less Accounting Trust Distributions	32,911.30
Add Taxable Trust Distributions	14,305.76
Add Distributed Foreign income	2,913.69
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(2.49)
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	59,137.98
Franking Credits	2,412.15
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	61,550.13

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	0.00

Final Segment 1 from 01 July 2018 to 30 June 2019

Pool Name Deemed Segregation

Total Profit	Amount
Income	65,481.90
Less Expense	81,755.88
Total Profit	(16,273.98)

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(16,273.98)
Less Permanent Differences	23,997.26
Less Timing Differences	0.00
Less Exempt Pension Income	33,079.41
Less Other Non Taxable Income	(75,411.96)
Add SMSF Non Deductible Expenses	6,343.92
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	2,890.72
Less Foreign CGT Credits claimed in Net Capital Gains	12.28
Less Realised Accounting Capital Gains	(4,408.18)
Less Accounting Trust Distributions	32,911.30
Add Taxable Trust Distributions	14,305.76
Add Distributed Foreign income	2,913.69
Less Tax Losses Deducted	0.00
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Member Weighted Balance Summary	Weighting%	Amount
Anatolij Pugatschew(PUGANA00001P)	19.58	271,976.53
Anatolij Pugatschew(PUGANA00002P)	20.61	286,360.71
Jennifer Pugatschew(PUGJEN00001P)	12.87	178,813.15
Jennifer Pugatschew(PUGJEN00002P)	46.94	652,057.78

Profit/(Loss) Available for Allocation

Total Available Profit	59,137.98
Franking Credits	2,412.15
TFN Credits	0.00
FRW Credits	0.00
Total	61,550.13

Allocation to Members	Weighting%	Amount
Anatolij Pugatschew(PUGANA00001P)	19.58	12,051.52
Anatolij Pugatschew(PUGANA00002P)	20.61	12,685.48
Jennifer Pugatschew(PUGJEN00001P)	12.87	7,921.50
Jennifer Pugatschew(PUGJEN00002P)	46.94	28,891.63

Accumulation Weighted Balance Summary	Weighting%	Amount
Anatolij Pugatschew(PUGANA00001P)	19.58	271,976.53
Anatolij Pugatschew(PUGANA00002P)	20.61	286,360.71

Accumulation Weighted Balance Summary	Weighting%	Amount
Jennifer Pugatschew(PUGJEN00001P)	12.87	178,813.15
Jennifer Pugatschew(PUGJEN00002P)	46.94	652,057.78

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	0.00

Allocation to Members	Weighting%	Amount
Anatolij Pugatschew(PUGANA00001P)	19.58	0.00
Anatolij Pugatschew(PUGANA00002P)	20.61	0.00
Jennifer Pugatschew(PUGJEN00001P)	12.87	0.00
Jennifer Pugatschew(PUGJEN00002P)	46.94	0.00

Calculation of daily member weighted balances

Anatolij Pugatschew (PUGANA00001P)

Member Balance

01/07/2018	50010	Opening Balance	279,410.40	279,410.40
06/07/2018	54160	Pensions Paid	(739.50)	(729.37)
25/07/2018	54160	Pensions Paid	(487.39)	(455.34)
07/08/2018	54160	Pensions Paid	(739.50)	(664.54)
24/08/2018	54160	Pensions Paid	(487.39)	(415.28)
07/09/2018	54160	Pensions Paid	(739.50)	(601.73)
25/09/2018	54160	Pensions Paid	(487.39)	(372.55)
05/10/2018	54160	Pensions Paid	(739.50)	(545.00)
25/10/2018	54160	Pensions Paid	(487.39)	(332.49)
07/11/2018	54160	Pensions Paid	(739.50)	(478.14)
23/11/2018	54160	Pensions Paid	(487.39)	(293.77)
07/12/2018	54160	Pensions Paid	(739.50)	(417.36)
24/12/2018	54160	Pensions Paid	(487.39)	(252.37)
07/01/2019	54160	Pensions Paid	(739.50)	(354.55)
25/01/2019	54160	Pensions Paid	(487.39)	(209.64)
07/02/2019	54160	Pensions Paid	(739.50)	(291.75)
25/02/2019	54160	Pensions Paid	(487.39)	(168.25)
07/03/2019	54160	Pensions Paid	(739.50)	(235.02)
25/03/2019	54160	Pensions Paid	(487.39)	(130.86)
05/04/2019	54160	Pensions Paid	(739.50)	(176.26)
24/04/2019	54160	Pensions Paid	(487.39)	(90.80)
07/05/2019	54160	Pensions Paid	(739.50)	(111.43)
24/05/2019	54160	Pensions Paid	(487.39)	(50.74)
07/06/2019	54160	Pensions Paid	(739.50)	(48.62)
25/06/2019	54160	Pensions Paid	(487.39)	(8.01)
Total Amount (Weighted)				271,976.53

Anatolij Pugatschew (PUGANA00002P)

Member Balance

01/07/2018	50010	Opening Balance	294,189.62	294,189.62
06/07/2018	54160	Pensions Paid	(739.50)	(729.37)

Calculation of daily member weighted balances

25/07/2018	54160	Pensions Paid	(556.64)	(520.04)
07/08/2018	54160	Pensions Paid	(739.50)	(664.54)
24/08/2018	54160	Pensions Paid	(556.64)	(474.29)
07/09/2018	54160	Pensions Paid	(739.50)	(601.73)
25/09/2018	54160	Pensions Paid	(556.64)	(425.49)
05/10/2018	54160	Pensions Paid	(739.50)	(545.00)
25/10/2018	54160	Pensions Paid	(556.64)	(379.74)
07/11/2018	54160	Pensions Paid	(739.50)	(478.14)
23/11/2018	54160	Pensions Paid	(556.64)	(335.51)
07/12/2018	54160	Pensions Paid	(739.50)	(417.36)
24/12/2018	54160	Pensions Paid	(556.64)	(288.23)
07/01/2019	54160	Pensions Paid	(739.50)	(354.55)
25/01/2019	54160	Pensions Paid	(556.64)	(239.43)
07/02/2019	54160	Pensions Paid	(739.50)	(291.75)
25/02/2019	54160	Pensions Paid	(556.64)	(192.16)
07/03/2019	54160	Pensions Paid	(739.50)	(235.02)
25/03/2019	54160	Pensions Paid	(556.64)	(149.45)
05/04/2019	54160	Pensions Paid	(739.50)	(176.26)
24/04/2019	54160	Pensions Paid	(556.64)	(103.70)
07/05/2019	54160	Pensions Paid	(739.50)	(111.43)
24/05/2019	54160	Pensions Paid	(556.64)	(57.95)
07/06/2019	54160	Pensions Paid	(739.50)	(48.62)
25/06/2019	54160	Pensions Paid	(556.64)	(9.15)
Total Amount (Weighted)				286,360.71

Jennifer Pugatschew (PUGJEN00001P)Member Balance

01/07/2018	50010	Opening Balance	183,692.92	183,692.92
06/07/2018	54160	Pensions Paid	(471.24)	(464.78)
25/07/2018	54160	Pensions Paid	(335.58)	(313.51)
07/08/2018	54160	Pensions Paid	(471.24)	(423.47)
24/08/2018	54160	Pensions Paid	(335.58)	(285.93)
07/09/2018	54160	Pensions Paid	(471.24)	(383.45)
25/09/2018	54160	Pensions Paid	(335.58)	(256.51)
05/10/2018	54160	Pensions Paid	(471.24)	(347.30)
25/10/2018	54160	Pensions Paid	(335.58)	(228.93)
07/11/2018	54160	Pensions Paid	(471.24)	(304.69)
23/11/2018	54160	Pensions Paid	(335.58)	(202.27)
07/12/2018	54160	Pensions Paid	(471.24)	(265.96)
24/12/2018	54160	Pensions Paid	(335.58)	(173.77)
07/01/2019	54160	Pensions Paid	(471.24)	(225.94)
25/01/2019	54160	Pensions Paid	(335.58)	(144.35)
07/02/2019	54160	Pensions Paid	(471.24)	(185.91)
25/02/2019	54160	Pensions Paid	(335.58)	(115.84)
07/03/2019	54160	Pensions Paid	(471.24)	(149.76)
25/03/2019	54160	Pensions Paid	(335.58)	(90.10)

Calculation of daily member weighted balances

05/04/2019	54160	Pensions Paid	(471.24)	(112.32)
24/04/2019	54160	Pensions Paid	(335.58)	(62.52)
07/05/2019	54160	Pensions Paid	(471.24)	(71.01)
24/05/2019	54160	Pensions Paid	(335.58)	(34.94)
07/06/2019	54160	Pensions Paid	(471.24)	(30.99)
25/06/2019	54160	Pensions Paid	(335.58)	(5.52)
Total Amount (Weighted)				178,813.15

Jennifer Pugatschew (PUGJEN00002P)Member Balance

01/07/2018	50010	Opening Balance	669,894.62	669,894.62
06/07/2018	54160	Pensions Paid	(1,670.76)	(1,647.87)
25/07/2018	54160	Pensions Paid	(1,283.72)	(1,199.31)
07/08/2018	54160	Pensions Paid	(1,670.76)	(1,501.40)
24/08/2018	54160	Pensions Paid	(1,283.72)	(1,093.80)
07/09/2018	54160	Pensions Paid	(1,670.76)	(1,359.50)
25/09/2018	54160	Pensions Paid	(1,283.72)	(981.25)
05/10/2018	54160	Pensions Paid	(1,670.76)	(1,231.33)
25/10/2018	54160	Pensions Paid	(1,283.72)	(875.74)
07/11/2018	54160	Pensions Paid	(1,670.76)	(1,080.27)
23/11/2018	54160	Pensions Paid	(1,283.72)	(773.75)
07/12/2018	54160	Pensions Paid	(1,670.76)	(942.95)
24/12/2018	54160	Pensions Paid	(1,283.72)	(664.72)
07/01/2019	54160	Pensions Paid	(1,670.76)	(801.05)
25/01/2019	54160	Pensions Paid	(1,283.72)	(552.18)
07/02/2019	54160	Pensions Paid	(1,670.76)	(659.15)
25/02/2019	54160	Pensions Paid	(1,283.72)	(443.15)
07/03/2019	54160	Pensions Paid	(1,670.76)	(530.98)
25/03/2019	54160	Pensions Paid	(1,283.72)	(344.67)
05/04/2019	54160	Pensions Paid	(1,670.76)	(398.24)
24/04/2019	54160	Pensions Paid	(1,283.72)	(239.16)
07/05/2019	54160	Pensions Paid	(1,670.76)	(251.76)
24/05/2019	54160	Pensions Paid	(1,283.72)	(133.65)
07/06/2019	54160	Pensions Paid	(1,670.76)	(109.86)
25/06/2019	54160	Pensions Paid	(1,283.72)	(21.10)
Total Amount (Weighted)				652,057.78

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

Foreign Tax Offset Calculations

Segment 01 July 2018 to 30 June 2019

Claimable FTO - Deemed Segregation	0.00
------------------------------------	------

Claimable FTO	0.00
----------------------	-------------

Total Claimable Foreign Credits for the Year	0.00
---	-------------

Foreign Tax Offset (Label C1)	0.00
--------------------------------------	-------------

Applied/Claimed FTO	0.00
----------------------------	-------------

Allocations of Foreign Tax Offset to Members

Anatolij Pugatschew(PUGANA00001P) - 100.00 %	0.00
--	------

Anatolij Pugatschew(PUGANA00002P) - 0.00 %	0.00
--	------

Jennifer Pugatschew(PUGJEN00001P) - 0.00 %	0.00
--	------

Jennifer Pugatschew(PUGJEN00002P) - 0.00 %	0.00
--	------

Total Foreign Tax Offset Allocated to Members	0.00
--	-------------