

**ACCRUAL ACCOUNTING & TAXATION**

**Client:** Enrile Superannuation Fund

**Balance Date:** 30 / 06 / 2017

Prepared by: / / 200

Reviewed by: / / 200

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**SUPERANNUATION FUND - TAX AND ALLOCATED EARNINGS CALCULATIONS**

Member	Opening Balance	Employer Contributions	members Contributions	Tax on Contribution	Sub total	Share of Earnings	Tax on Earnings	Handledger Allocated Earnings
Anthony Enrile	113,157.78	7,178.82	4,864.54	1,806.45	118,530.15	4,243.69	603.90	13,876.70
Gerel May Ann Enrile	67,500.76	-	-	-	67,500.76	2,416.70	362.40	2,054.30
Member 3	-	-	-	-	-	-	-	-
Member 4	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>180,658.54</b>	<b>7,178.82</b>	<b>4,864.54</b>	<b>1,806.45</b>	<b>186,030.91</b>	<b>6,660.39</b>	<b>966.30</b>	<b>15,931.00</b>
<b>Member</b>		<b>Taxable Employer Contributions</b>	<b>Members Contributions</b>	<b>RESTRICTED NON-PRESERVE</b>		<b>Taxable Earnings</b>		<b>UNRESTRICTED NON-PRESERVE</b>
Anthony Enrile	113,157.78	Whole \$ 7,179.00	Whole \$ 4,864.00			Whole \$ 4,026.00		
Gerel May Ann Enrile	67,500.76	-	-			2,416.00		
Member 3	-	-	-					
Member 4	-	7,179.00	-			6,442.00		
<b>Total Net Income</b>	<b>18,703.75</b>							
<b>Employer Contributions</b>								
Anthony Enrile	7,178.82							
Gerel May Ann Enrile								
<b>Members Contributions</b>								
Anthony Enrile	4,864.54							
Member 4	-							
<b>Earnings after Net Cont.</b>	<b>12,043.36</b>							
	<b>6,660.39</b>							

**Note: Handledger**

1. Journal Entry - Tax on contributions for each Member
2. Journal Entry - Tax on Earnings for each Member.
3. Allocate Earnings for each member.

