

TRIAL BALANCE
AS AT 30 SEPTEMBER 2019

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	8,886,946.97	
104	1010102000	Petty Cash	40,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	51,948,219.98	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	11,343,296.86	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	399,322.94	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	6,537,658.51	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	391,626.36	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	24.01	
116	1010303002	Cash in Bank-FC-Savings Account, PEZ	669,954.88	
113	1010502001	Time Deposits-Local Currency, LBP GF	1,117,545.17	
113-1	1010502002	Time Deposits-Local Currency, GF6M	6,294,753.96	
114-5	1010502003	Time Deposits-Local Currency, IHG4.7	4,988,395.81	
114-6	1010502004	Time Deposits-Local Currency, Ret. Fu	182,382.44	
114-11	1010502011	Time Deposits-Local Currency, IHG16M	16,145,084.19	
114-12	1010502012	Time Deposits-Local Currency, GF20M	20,181,355.26	
114-13	1010502013	Time Deposits-Local Currency, GF5M	5,045,506.49	
113-3	1021101001	Investments in Time Deposits-LC, OF1	15,936,708.91	
114-2	1021101002	Investments in Time Deposits-LC, OF1	16,851,360.69	
114-3	1021101003	Investments in Time Deposits-LC, OF1	19,030,705.72	
117	1021102000	Investments in Time Deposits-FC, Ret.	7,148,319.98	
121	1030101000	Accounts Receivable	9,169,027.13	
301	1030101100	Allowance for Impairment-Accounts Receivable		8,364,208.03
ART	1030101001	A/R Clearing -Temporary Account	24,016.87	
137	1030305000	Due from GCs	122,885.35	
141A	1030307000	Due from Parent Corporation	16,582,199.82	
144	1030405000	Due from Other Funds	130,468.39	
146	1030501000	Receivables-Disallowances/Charges	12,775,882.61	
123	1030502000	Due from Officers & Employees	87,926.31	
155	1040401000	Office Supplies Inventory	977,304.05	
168	1040413000	Construction Materials Inventory	5,851,280.09	
165	1040499000	Other Supplies & Materials Inventory	235,388.94	
DTAX	1120101000	Deferred Tax Assets	7,406.21	
148.1	1990103000	Advances to Special Disbursing Officer	7,950.00	
148	1990104000	Advances to Officers & Employees	75,353.98	
178	1990205000	Prepaid Insurance	51,612.46	
IT-G	1990206001	Input Tax-Goods	539,470.25	
IT-S	1990206002	Input Tax-Services	2,093,395.57	
IT-CG	1990206003	Input Tax-Capital Goods	269,755.38	

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186	1990302000	Guaranty Deposits	1,785,531.50	
DOLF	1021301000	Financial Assets at Fair Value Through	5,500,000.00	
192	1029901000	Investments in Stocks	132,000.00	
211.1	1050102000	Investment Property, Buildings	34,188,014.90	
311.1	1050102100	Accumulated Depreciation-Investment Property, Buildings		17,439,056.71
202	1060299000	Other Land Improvements	1,555,611.42	
302	1060299100	Accumulated Depreciation-Other Land Improvements		690,004.31
211	1060401000	Buildings	4,678,338.13	
311	1060401100	Accumulated Depreciation- Buildings		3,941,299.68
215	1060499000	Other Structures	6,164,014.84	
315	1060499100	Accumulated Depreciation-Other Structures		3,866,269.65
221	1060502000	Office Equipment	1,530,504.23	
321	1060502100	Accumulated Depreciation-Office Equipment		738,009.87
223	1060503000	ICT Equipment	4,021,915.30	
323	1060503100	Accumulated Depreciation-ICT Equipment		2,792,824.73
227	1060504000	Agricultural & Forestry Equipment	42,450.00	
327	1060504100	Accumulated Depreciation-Agricultural & Forestry Equipme		27,388.49
229	1060507000	Communication Equipment	87,500.01	
329	1060507100	Accumulated Depreciation-Communication Equipment		57,750.00
234	1060510000	Military, Police & Security Equipment	135,900.00	
334	1060510100	Accumulated Depreciation-Military, Police & Security Equi		135,892.00
223.1	1060512000	Printing Equipment	127,495.00	
323.1	1060512100	Accumulated Depreciation-Printing Equipment		71,035.50
236	1060514000	Technical & Scientific Equipment	208,800.00	
336	1060514100	Accumulated Depreciation-Technical & Scientific Equipmer		187,920.00
240	1060599000	Other Machinery & Equipment	1,668,552.86	
340	1060599100	Accumulated Depreciation-Other Machinery & Equipment		632,054.65
241	1060601000	Motor Vehicles	7,876,237.40	
341	1060601100	Accumulated Depreciation-Motor Vehicles		5,903,410.27
222	1060701000	Furniture & Fixtures	769,035.86	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		471,211.10
223.2	1080102000	Computer Software	2,594,618.98	
323.2	1080102100	Accumulated Amortization-Computer Software		2,594,618.98
290	1999999000	Other Assets	6,882,130.28	
401	2010101000	Accounts Payable		6,227,901.03
401.1	2010112000	Accounts Payable - Accrued Expenses		4,947,055.94
403	2010102000	Due to Officers & Employees		656,971.99
412.1	2020101020	Due to BIR-EWT goods 1%		2,185.42
412.2	2020101006	Due to BIR-EWT services 2%		26,365.52
412.6	2020101007	Due to BIR-EWT prof./consultant 10%		600.00
412.6.1	2020101008	Due to BIR-EWT prof./consultant 15%		21,428.57
412.4	2020101001	Due to BIR-w/tax compensation		517,535.56
412.5.1	2020101021	Due to BIR-EVAT goods 5%		8,768.52
412.5.2	2020101005	Due to BIR-EVAT services 5%		53,789.72
412.3	2020101003	Due to BIR-Non-VAT services 3%		16,263.96
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		2,900.00

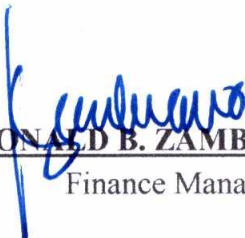
NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
ITR	2020113000	Income Tax Payable		1,358,037.59
414.1	2020103001	Due to Pag-IBIG - Premium		17,617.77
414.2	2020103002	Due to Pag-IBIG - MPL		19,573.92
414.3	2020103003	Due to Pag-IBIG - Housing Loan		3,288.76
414.4	2020103004	Due to Pag-IBIG - MP2		101,250.00
415.1	2020104001	Due to PhilHealth-Premium		62,371.72
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		165,479.26
417.2	2020111002	Due to SSS - ECC		2,000.00
417.3	2020111003	Due to SSS - Salary Loan		31,467.87
421A	2020110000	Due to Parent Corporation		10,993,834.68
TLIAB	2040101000	Trust Liabilities		49,075,635.39
426	2040104000	Guaranty/Security Deposits Payable		705,726.37
Cust Dep	2040105000	Customers' Deposits Payable		261,004.80
455.1	2050199000	Other Deferred Credits		41,260.13
455	2050201000	Unearned Revenue/Income-Investment Property		398,210.40
439	2999999000	Other Payables		106,388.18
502	3080101000	Share Capital		383,814,000.00
502A	3080102000	Share Premium		78.97
510	3070101000	Retained Earnings/(Deficit)	193,168,511.79	
605	4020101000	Permit Fees		1,645,237.90
613	4020104000	Clearance & Certification Fees		75,715.23
617	4020110000	Inspection fees		37,500.00
628.3	4020111000	Verification & Authentication Fees		6,732.00
621	4020113000	Processing Fees		103,882.92
629	4020114000	Fines & Penalties-Service Income		105,362.99
628.1	4020199001	Other Service Income-CUSA		5,873,977.56
628	4020199000	Other Service Income		5,040.00
628.2	4020199002	Other Service Income-Overtime SEZAD		513,407.01
642	4020205000	Rent/Lease Income		952,820.20
664	4020221000	Interest Income		716,781.45
649	4020223000	Fines & Penalties-Business Income		20,306.64
653	4020234000	Management Fees		45,069,740.15
653.1	4020234001	Management Fees-Rent Income		6,009,444.69
648.1	4020236000	Admission Fees		3,988,547.00
648	4020299000	Other Business Income		134,000.00
681	4050101000	Gain on Foreign Exchange (FOREX)		306,749.86
682	4050104000	Gain on Sale of Property, Plant & Equipment		564,716.95
678	4060399000	Miscellaneous Income		14,680.00
701	5010101000	Salaries & Wages-Regular	25,174,479.59	
711	5010201000	Personnel Economic Relief Allowance	926,258.97	
713	5010202000	Representation Allowance (RA)	494,000.00	
714	5010203000	Transportation Allowance (TA)	333,426.22	
715	5010204000	Clothing/Uniform Allowance	312,000.00	
723	5010213000	Overtime & Night Pay	453,977.09	
725	5010214000	Mid-Year Bonus	2,701,400.00	
725A	5010214001	Year-End Bonus	22,759.00	

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719AB	5010299040	Other Bonuses & Allowances-Annivers	150,000.00	
719L	5010299041	Other Bonuses & Allowances-Loyalty	60,000.00	
731	5010301000	Retirement & Life Insurance Premiums	686,582.40	
732	5010302000	Pag-IBIG Contributions	47,100.00	
733	5010303000	PhilHealth Contributions	233,077.33	
734	5010304000	Employees Compensation Insurance Pro	14,120.00	
742	5010403000	Terminal Leave Benefits	1,326,743.12	
751	5020101000	Traveling Expenses-Local	1,633,275.51	
753	5020201000	Training Expenses	1,023,953.41	
755	5020301000	Office Supplies Expenses	587,423.34	
756	5020302000	Accountable Forms Expenses	10,000.00	
761	5020309000	Fuel, Oil & Lubricants Expenses	602,148.11	
726	5020321000	Semi-Expendable Machinery & Equipm	478,921.71	
726.1	5020322000	Semi-Expendable Furniture, Fixtures &	133,985.00	
765	5020399000	Other Supplies & Materials Expenses	171,150.52	
766	5020401000	Water Expenses	222,781.27	
767	5020402000	Electricity Expenses	111,073.97	
771	5020501000	Postage & Courier Services	15,934.28	
773	5020502001	Telephone Expenses-Mobile	268,231.11	
772	5020502002	Telephone Expenses-Landline	73,541.49	
774	5020503000	Internet Subscription Expenses	332,474.76	
775	5020504000	Cable, Satellite, Telegraph & Radio Ex	19,258.27	
884	5021003000	Extraordinary & Miscellaneous Expens	70,433.96	
791	5021101000	Legal Services	283,955.42	
792	5021102000	Auditing Services	1,690.00	
793	5021103000	Consultancy Services	437,857.14	
799	5021199000	Other Professional Services	2,850,445.81	
794	5021201000	Environment/Sanitary Services	574,555.55	
796	5021202000	Janitorial Services	342,719.44	
797	5021203000	Security Services	879,181.97	
795	5021299000	Other General Services	25,525.00	
811	5021301000	R&M-Investment Property	179,246.43	
815B	5021304001	R&M - Buildings	44,987.50	
815OS	5021304099	R&M - Other Structures	104,667.41	
821	5021305001	R&M-M&E Office Equipment	8,750.00	
823	5021305002	R&M-M&E ICT Equipment	74,343.75	
823PRINT	5021305011	R&M-M&E Printing Equipment	34,350.00	
840	5021305099	R&M-M&E Other Machinery and Equ	53,553.57	
841	5021306000	R&M-Transportation Equipment	488,975.68	
891	5021501000	Taxes, Duties & Licenses	71,097.54	
893	5021503000	Insurance Expenses	104,053.86	
780	5029901001	Advertising, Promotional & Marketing	783,005.58	
781	5029902000	Printing & Publication Expenses	74,031.79	
783	5029903000	Representation Expenses	722,151.27	
786	5029907000	Subscription Expenses	17,528.57	
773EO	5029912003	BOD Communication Allowance-EO	120,677.35	

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PDBOD	5029912004	BOD Per diem	1,617,000.00	
BODRATA	5029912001	BOD RATA - EO	868,884.15	
783b	5029912007	BOD Representation Expenses	469,100.97	
751b	5029912002	BOD Travel Expenses	982,982.48	
753b	5029912006	BOD Training Expenses	588,562.48	
969	5029999000	Other Maintenance & Operating Expenses	303,857.14	
911	5050101000	Depreciation-Investment Property	740,632.59	
902	5050102000	Depreciation-Land Improvements	41,139.09	
915	5050104000	Depreciation-Buildings & Other Structures	317,407.32	
921	5050105001	Depreciation-M&E Office Equipment	128,423.52	
923	5050105002	Depreciation-M&E ICT Equipment	255,004.26	
927	5050105003	Depreciation-M&E Agricultural & Forestry	3,177.93	
929	5050105006	Depreciation-M&E Communication Equipment	5,906.25	
923.1	5050105011	Depreciation-M&E Printing Equipment	6,345.00	
940	5050105099	Depreciation-M&E Other Machinery & Equipment	103,903.17	
941	5050106001	Depreciation-Motor Vehicles	362,011.14	
922	5050107001	Depreciation-Furniture & Fixtures	33,089.06	
951	5050201000	Amortization-Intangible Assets	567,315.24	
901	5050302000	Impairment Loss-Loans & Receivables	50,519.59	
681.1	5050401000	Loss on Foreign Exchange (FOREX)	399,993.00	
682.3	5050499000	Other Losses	485,883.11	
891.1	5021504000	Income Tax Expenses	3,139,934.97	
			573,696,588.56	573,696,588.56

Certified Correct:


JOSEPHINE O. TECAN
 Accountant


RONALD B. ZAMBRANO
 Finance Manager