



JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group

TRIAL BALANCE
AS OF JUNE 30, 2014

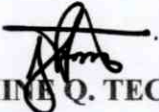
ACCO UNT	ACCOUN T CODE	ACCOUNT NAME	DEBIT	CREDIT
102	11102500	Cash collecting officer	13,241.07	
104	11104500	Petty cash fund	60,000.00	
106	11104550	Payroll fund	-	
111-1	11107501	Cash in Bank-LCCA - OPEX	12,349,673.79	
111-2	11107505	Cash in Bank-LCCA - GF	5,247,794.87	
111-3	11107510	Cash in Bank-LCCA - SBF	407,929.74	
111-4	11107515	Cash in Bank-LCCA - IHG	4,621,461.23	
111-5	11107520	Cash in Bank-LCCA - RETFUND	176,368.91	
111-6	11107525	Cash in Bank-LCCA - AAT	386,976.93	
113	11107530	Cash in Bank-LCTD - GF	1,070,929.19	
113-1	11107531	Cash in Bank-LCTD - GF6M	6,024,427.86	
113-2	11107532	Cash in Bank-LCTD - OF20M	20,081,426.25	
113-3	11107533	Cash in Bank-LCTD - GF15M	15,114,923.46	
114-1	11107536	Cash in Bank-LCTD - OF16M.a	16,000,000.00	
114-2	11107537	Cash in Bank-LCTD - OF16M.b	16,000,000.00	
116	11108501	Cash in Bank-Foreign Currency, SA - PEZA	44,888.51	
117	11108505	Cash in Bank-FC, Time Dep. RETFUND	6,284,633.01	
121	12111500	Accounts receivable	16,186,636.43	
ART	12118500	A/R clearing - tempo acct	4,769.28	
137	12124500	Due from GOCC	207,100.00	
141	12126500	Due from BCDA	18,851,485.20	
145	12126510	Due from BCDA subsidiaries & Affiliates	16,000.00	
148	12134500	Advances to officers and employees	85,140.00	
123	12135500	Due from officers and employees	86,600.05	
146	12136500	Disallowances/charges	12,240,730.84	
144	12149500	Due from Other Funds	184,522.51	
301	12301500	Allowance for doubtful accounts		7,543,716.08
155	13151500	Office supplies inventory	1,203,061.88	
165	13166500	Other inventory	175,042.59	
168	13166550	Construction Materials Inventory	5,866,050.09	
178	14172500	Prepaid insurance	78,257.67	
PIT	14174500	Prepaid income tax	21,884.81	
186	14177500	Guaranty deposits	2,748,742.93	
185	14178500	Other prepayments and deposits	50,343.33	
IT-G	14181501	Input tax - Goods	697,169.92	
IT-S	14181502	Input tax - Services	1,662,956.43	
192	15297510	Investment in PILTEL	132,000.00	
202	17202600	Land improvements	1,343,540.71	
211	17204500	Building and structures	22,168,346.11	
311	17304500	Accum.depr'n.-building&structures		7,189,155.95
215	17204510	Other structures	17,016,496.93	
315	17304510	Accum.depr'n.-other structures		10,651,676.80
221	17207500	Office equipment	2,047,768.56	

ACCO UNT	ACCOUN T CODE	ACCOUNT NAME	DEBIT	CREDIT
321	17307500	Accum.depr'n.-office equipment		1,507,678.32
223	17207510	IT equipment	9,242,147.25	
323	17307510	Accum. Depr'n- IT equipment		6,817,131.17
241	17214500	Land transport equipment	14,333,010.08	
341	17314500	Accum.depr'n.-land transport		9,796,317.85
240	17225500	Other machinery and equipment	808,073.58	
340	17325500	Accum.depr'n.-other machinery&equip		760,001.45
229	17225510	Communication Equipment	1,079,070.40	
329	17325510	Accum.depr'n.-Communication Equipment		1,021,368.89
231	17225520	Firefighting Equipment	1,047,862.00	
331	17325520	Accum.depr'n.-Firefighting Equipment		957,154.04
233	17225530	Medical, Dental & Laboratory Equipment	11,632.00	
333	17325530	Accum.depr'n.-Medical, Dental & Laboratory Equipment		11,624.00
234	17225540	Military & Police Equipment	176,900.00	
334	17325540	Accum.depr'n.-Military & Police Equipment		176,890.00
226	17225590	Machineries for Operations	1,197,194.61	
326	17325580	Accum.depr'n.-Machineries for Operations		315,341.07
222	17226500	Furnitures & fixtures	4,778,851.81	
322	17326500	Accum.depr'n.-furnitures&fixtures		4,219,305.46
224	17227500	Books	11,294.00	
	17327500	Accumulated depreciation-books		235.66
LVA	17228500	Low value assets	58,692.60	
264	17242510	Construction in Progress - Agency Assets	1,832,836.43	
IA	18261500	Intangible assets	1,268,071.72	
	18361500	Accum.depr'n.-intangible assets		1,168,571.70
290	18279500	Other assets	11,283,256.28	
401	21401500	Accounts payables		8,603,011.48
401.1	21401550	Accrued expenses		1,196,880.31
412.1	22412501	Due to NGAS-EWT goods 1%		2,437.85
412.2	22412502	Due to NGAS-EWT services 2%		10,567.93
412.6	22412503	Due to NGAS-EWT prof./consultant 10%		16,750.00
412.6.1	22412504	Due to NGAS-EWT prof./consultant 15%		-
412.4	22412506	Due to NGAS-w/tax compensation		89,093.46
412.5.1	22412507	Due to NGAS-EVAT goods 5%		11,935.52
412.5.2	22412508	Due to NGAS-EVAT services 5%		25,980.74
412.3	22412509	Due to NGAS-Non-VAT services 3%		6,046.20
412.6.2	22412514	Due to NGAS-EWT dir.fees<720k 10%		17,800.00
412.6.3	22412515	Due to NGAS-EWT dir.fees>720k 15%		3,300.00
417	22413501	Due to SSS		104,348.75
415	22413502	Due to PhilHealth		25,025.00
414	22413503	Due to PAGIBIG		43,999.37
414	22413510	Payroll deductions-gov't remittances		66,417.73
421	23420500	Due to BCDA		4,366,561.72
421.1	23420510	Due to BCDA-Revenue Collections		3,869,685.66
421.2	23420520	Due to BCDA-Other Funds		35,660,930.50
424	22422500	Due to Other Funds		1,931,962.98
403	24423500	Due to officers and employees		247,571.16
427	24424510	Performance/Bidders/Bail Bonds Payable		591,020.00
439	24429500	Other payables		139,370.89
426	24429510	Guaranty Deposits Payable (Retention Payable)		223,050.00

ACCO UNT	ACCOUN T CODE	ACCOUNT NAME	DEBIT	CREDIT
Cust Dep	26451500	Customers' deposits		-
455	26459500	Other deferred credits		1,161,168.22
502	31473500	Capital stock	-	120,000,000.00
510	32481500	Retained earnings	252,963,158.60	
684	32481501	Retained earnings-Prior Years Adjustment		28,615.45
504A	33400500	Deposit for Future Stock Subscription		263,814,078.97
648.1	47505311	Other Business Income-CUSA		1,271,134.80
628	47505500	Other Service Income		298,815.77
653	47505900	Estate Management Fee (for offsetting)		31,660,930.50
701	51701500	Salaries and wages	5,793,705.47	
711	51707500	Personnel economic relief allowance	271,159.70	
713	51710500	Representation allowance	580,150.00	
714	51711500	Transportation allowance	518,557.50	
715	51712500	Clothing and uniform allowance	184,000.00	
724	51714500	13th Month Pay (Year-end Bonus) (DBM Circ. No. 2)	112,500.00	
725	51714510	Cash Gift (DBM Circ. No. 2010-1)	470,533.47	
719	51719500	Other bonus and allowances	-	
723	51719502	Overtime	328,390.43	
719.2	51719504	Other bonus and allowances- Rice Subsidy	502,200.00	
731	51721500	Life and retirement insurance contributions	294,515.30	
732	51722500	PAG-IBIG contributions	27,400.00	
733	51723500	PHILHEALTH contributions	66,462.50	
734	51724500	ECC contributions	6,810.00	
VL&SL	51737500	Other Personnel Benefits-Vacation and sick leave ben	18,903.12	
749	51749502	Other personnel benefits-maternity benefits	21,018.15	
755	52751500	Office supplies expense	723,370.50	
765	52751510	Other Supplies Expenses	151,156.92	
756	52751520	Accountable Forms Expense	5,000.00	
761	52757500	Fuel, oil and lubricant expense	476,543.32	
751	52766501	Local Travel expenses	679,120.16	
752	52766502	Foreign Travel expenses	146,133.18	
753	52767501	Training expenses	143,603.58	
766	52768500	Water expense	50,723.11	
767	52769500	Electricity expense	173.86	
771	52772500	Postage and deliveries	5,791.61	
772	52773500	Telephone expense-landline	96,854.80	
773	52774500	Telephone expense-mobile	144,434.32	
774	52775500	Internet expense	25,269.61	
781	52777500	Printing expense	98,408.71	
780	52778500	Advertising, promotional and promotional expense	66,782.13	
891	52779500	Taxes, duties and licenses	50,514.78	
893	52781500	Insurance/reinsurance premium	62,290.63	
783	52782500	Representation expense	386,967.94	
782	52786500	Rent/lease expense	1,500.00	
778	52796500	Membership and contribution	1,100.00	
815.1	52804511	R&M-other structures Materials	1,293.00	
815.2	52804512	R&M-other structures Labor	62,055.14	
821.1	52807501	R&M-office equipment Materials	1,500.00	
821.2	52807502	R&M-office equipment Labor	650.00	
823.1	52808501	R&M-IT equipment Materials	1,514.00	

ACCO UNT	ACCOU NT CODE	ACCOUNT NAME	DEBIT	CREDIT
841.1	52814501	R&M-land transport Materials	167,809.66	
841.2	52814502	R&M-land transport Labor	58,750.20	
791	52842500	Legal services	167,006.48	
793	52844500	Consultancy expense	138,025.89	
799	52849600	Other professional services	109,078.19	
794	52849610	Other prof - Environment/Sanitary Services	21,504.75	
795	52845501	General expense	114,964.36	
796	52845502	Janitorial expense	100,741.53	
797	52846500	Security services	624,902.49	
783b	52849410	Representation allowance-BOD	109,143.39	
713b	52849411	Representation allow-BOD EO24	98,426.63	
714b	52849420	Transportation allowance-BOD EO24	186,453.37	
751a	52849421	Travel allowance-BOD	278,695.34	
772b	52849430	Communication expense-BOD EO24	45,830.55	
751.b.1	52849441	Per diem-BOD Chairman	60,000.00	
751.b.2	52849442	Per diem-BOD Members	565,000.00	
751.b.3	52849443	Per diem-BOD Committee meetings	384,000.00	
901	52901500	Doubtful account expense	2,545,601.01	
911	52904500	Depreciation-buildings and structures	369,615.48	
915	52904510	Depreciation-Other structures	334,800.60	
921	52907500	Depreciation-office equipment	66,619.02	
923	52907510	Depreciation-IT equipment	356,268.77	
941	52914500	Depreciation-land transport equipment	334,241.58	
940	52925500	Depreciation-other machinery and equipment	6,904.10	
929	52925510	Depreciation-Communication Equipment	7,875.00	
931	52925520	Depreciation-Firefighting Equipment	8,242.74	
926	52925580	Depreciation-Machineries for Operations	62,487.54	
922	52926500	Depreciation-furniture and fixtures	133,710.33	
924	52927500	Depreciation-books	141.40	
D-LVA	52928500	Depreciation-low value assets	461,706.32	
951	52931500	Amortization-intangible assets	164,749.97	
969	52989500	Other MOOE	53,740.59	
664	45612500	Interest Income		235,071.19
681	48621501	Gain on foreign exchange		154,734.50
681.1	48621502	Loss on foreign exchange	245,747.02	
971	53991500	Bank charges	1,251.50	
			528,014,465.18	528,014,465.18

Certified Correct:


JOSEPHINE Q. TECAN
Accountant


MIRIAM M. MOSUELA
Finance Manager

JHMC


JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group

JOHN HAY MANAGEMENT CORPORATION
Schedule of Cash Balance
AS OF JUNE 30, 2014

<i>Cash Collecting Officer (undeposited at the end of the month)</i>			
OPEX Fund		-	
Generated Fund		13,241.07	
Scout Barrio Fund		-	
IHG Collections		-	13,241.07
		<hr/>	
<i>Petty Cash Fund</i>			60,000.00
<i>Payroll Fund</i>			-
<i>Cash in Bank - Local Currency, Current Account</i>			
111-1	DBP-OPEX Fund C/A No. 0510-004308-030	12,349,673.79	
111-2	DBP Generated Fund C/A No. 0510-004308-031	5,247,794.87	
111-3	DBP Scout Barrio Fund C/A No. 0510-004308-032	407,929.74	
111-4	DBP IHG Collections C/A No. 0510-004308-034	4,621,461.23	
111-5	DBP Retirement Fund C/A No. 0510-004311-030	176,368.91	
111-6	DBP Adopt a Tree C/A No. 0510-004309-530	386,976.93	23,190,205.47
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<i>Cash in Bank - Local Currency, Time Deposit</i>			
113	GENERATED FUND INVESTMENT LBP Peso Time Deposit (0221-3525-64)	1,070,929.19	
113-1	GENERATED FUND INVESTMENT 6M DBP Peso Time Deposit (0510-034081-100)	6,024,427.86	
113-2	OPEX FUND INVESTMENT 20M DBP Peso Time Deposit (0510-034082-100)	20,081,426.25	
113-3	GENERATED FUND INVESTMENT 15M DBP Special Savings Deposit (0510-035730-160)	15,114,923.46	
114-1	OPEX FUND INVESTMENT 16M.a DBP Peso Time Deposit (0510-035869-100)	16,000,000.00	
114-2	OPEX FUND INVESTMENT 16M.b DBP Peso Time Deposit (0510-035868-100)	16,000,000.00	74,291,706.76
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<i>Cash in Bank - Foreign Currency, Savings Account</i>			
116	PEZA LOT 15 LBP Dollar Savings (0224-0102-57) \$1,025.32 @ P43.78		44,888.51
<i>Cash in Bank - Foreign Currency, Time Deposit</i>			
117	RETIREMENT FUND LBP Dollar Time Deposit (229-0121-69) \$143,550.32 @P43.78		6,284,633.01
Cash Balances to Date			103,884,674.82

Certified Correct:


JOSEPHINE O. TECAN
Accountant


MIRIAM M. MOSUELA
Finance Manager