

**TRIAL BALANCE  
AS AT 30 JUNE 2025**

RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
1010101000	Cash-Collecting Officer	217,372.10	
1010102000	Petty Cash	80,000.00	
1010202004	Cash in Bank-LCCA-OPEX	68,860,277.62	
1010202005	Cash in Bank-LCCA-Generated Fund	5,584,095.51	
1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,362.24	
1010202007	Cash in Bank-LCCA-CUSA Fund	14,819,623.83	
1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	413,455.45	
1010202010	Cash in Bank-LCCA- eGOV	181.26	
1010506001	Special Savings Deposit-Local Currency, LBP GF1M	1,148,276.19	
1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,174,639.03	
1010506003	Special Savings Deposit-Local Currency, Ret. Fund	187,087.12	
1010506004	Special Savings Deposit-Local Currency, GF5M	5,183,560.90	
1010506008	Special Savings Deposit-Local Currency, GF17M 180d	17,279,467.54	
1010506009	Special Savings Deposit-Local Currency, CU17M	17,258,511.78	
1021101005	Investments in Time Deposits-LC, CU7.2M	12,214,990.44	
1021101007	Investments in Time Deposits-LC, GF20.3M	21,092,043.64	
1021102000	Investments in Time Deposits-FC, Ret. Fund	8,029,528.53	
1030101000	Accounts Receivable	17,840,625.27	
1030101200	Allowance for Impairment-Accounts Receivable		7,529,135.73
1030305000	Due from Other GCs	337,535.02	
1030307000	Due from Parent Corporation	31,592,823.32	
1039901000	Receivables-Disallowances/Charges	18,240,522.41	
1039902000	Due from Officers & Employees	67,875.36	
1040401000	Office Supplies Inventory	493,634.36	
1040413000	Construction Materials Inventory	3,394,117.65	
1040499000	Other Supplies & Materials Inventory	255,032.19	
1990104000	Advances to Officers & Employees	47,600.00	
1990205000	Prepaid Insurance	158,733.51	
1990210000	Prepaid Subscription	578,047.83	
1990299000	Other Prepayments	2,424,201.90	
1990302000	Guaranty Deposits	2,031,260.41	
1021301000	Financial Assets at Fair Value Through Other Comprehensive Income	5,500,000.00	
1029901000	Investments in Stocks	132,000.00	
1050102000	Investment Property, Buildings	7,791,670.27	
1050102100	Accumulated Depreciation-Investment Property, Buildings		7,037,202.24
1060299000	Other Land Improvements	1,515,122.62	
1060299100	Accumulated Depreciation-Other Land Improvements		993,083.08
1060401000	Buildings	7,958,644.87	
1060401100	Accumulated Depreciation- Buildings		3,849,628.93
1060499000	Other Structures	9,944,004.89	
1060499100	Accumulated Depreciation-Other Structures		6,474,975.37
1060502000	Office Equipment	1,322,816.43	
1060502100	Accumulated Depreciation-Office Equipment		1,165,779.63
1060503000	ICT Equipment	7,570,125.45	
1060503100	Accumulated Depreciation-ICT Equipment		4,331,005.73
1060507000	Communication Equipment	6,952,000.00	
1060507100	Accumulated Depreciation-Communication Equipment		3,336,960.00
1060508000	Construction and Heavy Equipment	324,553.58	
1060508100	Accumulated Depreciation-Construction and Heavy Equipment		46,248.84



RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
1060510000	Military, Police & Security Equipment	615,785.33	
1060510100	Accumulated Depreciation-Military, Police & Security Equipment		138,551.70
1060512000	Printing Equipment	94,000.00	
1060512100	Accumulated Depreciation-Printing Equipment		84,600.00
1060514000	Technical & Scientific Equipment	542,282.14	
1060514100	Accumulated Depreciation-Technical & Scientific Equipment		250,956.87
1060599000	Other Machinery & Equipment	1,646,044.46	
1060599100	Accumulated Depreciation-Other Machinery & Equipment		1,236,407.34
1060601000	Motor Vehicles	21,141,941.97	
1060601100	Accumulated Depreciation-Motor Vehicles		12,151,353.36
1060701000	Furniture & Fixtures	2,270,028.38	
1060701100	Accumulated Depreciation-Furniture & Fixtures		1,977,008.33
1069803000	Construction in Progress- Buildings & Other Structures	4,377,750.02	
1080102000	Computer Software	1,194,578.36	
1080102100	Accumulated Amortization-Computer Software		1,178,149.79
1089802000	Development in Progress-Computer Software	696,428.57	
2010101000	Accounts Payable		4,986,565.11
2010101001	Accounts Payable - Accrued Expenses		3,444,021.29
2010102000	Due to Officers & Employees		660.00
2020101020	Due to BIR-EWT goods 1%		10,065.98
2020101006	Due to BIR-EWT services 2%		53,315.78
2020101001	Due to BIR-w/tax compensation		390,952.41
2020101021	Due to BIR-EVAT goods 5%		11,171.63
2020101005	Due to BIR-EVAT services 5%		148,248.54
2020101003	Due to BIR-Non-VAT services 1%		38,802.54
2020103001	Due to Pag-IBIG - Premium		53,948.20
2020103002	Due to Pag-IBIG - MPL		31,580.08
2020103004	Due to Pag-IBIG - MP2		97,750.00
2020103005	Due to Pag-IBIG - Calamity Loan		12,000.00
2020104001	Due to PhilHealth-Premium		206,754.63
2020111001	Due to SSS - SSS Life and Retirement Premium		317,372.50
2020111002	Due to SSS - ECC		3,340.00
2020111003	Due to SSS - Salary Loan		22,966.88
2020111005	Due to SSS - Provident Fund		114,225.21
2020110000	Due to Parent Corporation		212,303.57
2020112000	Value Added Tax Payable		302,556.39
2020113000	Income Tax Payable		0.65
2040101000	Trust Liabilities		73,624,876.25
2040104000	Guaranty/Security Deposits Payable		1,546,245.90
2040105000	Customers' Deposits Payable		1,386,226.29
2040108000	Trust Liabilities-Disallowances/Charges		95,961.13
2050201000	Unearned Revenue/Income-Investment Property		2,587,563.42
2060102000	Leave Benefits Payable		2,794,418.80
2060199000	Other Provisions		3,486,725.00
3080101000	Share Capital		277,241,400.00
3080102000	Share Premium		54.52
3070101000	Retained Earnings/(Deficit)	94,801,600.03	
4020101000	Permit Fees		902,561.41
4020104000	Clearance & Certification Fees		26,857.14
4020110000	Inspection fees		16,592.47
4020111000	Verification & Authentication Fees		192.86
4020113000	Processing Fees		36,178.53
4020114000	Fines & Penalties-Service Income		26,998.09
4020199001	Other Service Income-CUSA		6,733,477.94
4020199000	Other Service Income		7,285.72
4020199002	Other Service Income-Overtime SEZAD		526,095.06
4020205000	Rent/Lease Income		453,658.89
4020221000	Interest Income		243,064.33
4020223000	Fines & Penalties-Business Income		34,132.81



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4020234000	Management Fees		36,624,034.59
4020236000	Admission Fees		6,897,219.91
4020299000	Other Business Income		99,000.00
4050101000	Gain on Foreign Exchange (FOREX)		173,984.23
4069999000	Miscellaneous Income		1,123.20
5010101000	Salaries & Wages-Regular	19,394,184.06	
5010201000	Personnel Economic Relief Allowance (PERA)	627,538.80	
5010202000	Representation Allowance (RA)	292,250.00	
5010203000	Transportation Allowance (TA)	181,250.00	
5010204000	Clothing/Uniform Allowance	336,000.00	
5010213000	Overtime & Night Pay	177,835.35	
5010216000	Mid-Year Bonus	2,961,204.00	
5010217001	BOD Per diem	662,000.00	
5010301000	Retirement & Life Insurance Premiums	637,000.00	
5010304000	Employees Compensation Insurance Premiums	9,570.00	
5010302000	Pag-IBIG Contributions	62,600.00	
5010303000	PhilHealth Contributions	461,676.87	
5010305000	Provident Fund Contributions	426,350.00	
5020101000	Traveling Expenses-Local	898,675.40	
5020101001	BOD Travel Expenses	452,242.13	
5020102000	Traveling Expenses-Foreign	124,477.90	
5020201000	Training Expenses	227,500.00	
5020201001	BOD Training Expenses	39,880.00	
5020301000	Office Supplies Expenses	668,881.04	
5020309000	Fuel, Oil & Lubricants Expenses	727,938.72	
5020321000	Semi-Expendable Machinery & Equipment Expenses	558,667.86	
5020399000	Other Supplies & Materials Expenses	408,934.35	
5020401000	Water Expenses	126,609.66	
5020402000	Electricity Expenses	753,685.07	
5020501000	Postage & Courier Services	1,276.03	
5020502001	Telephone Expenses-Mobile	115,800.55	
5020502003	BOD Communication Allowance-EO	17,456.99	
5020503000	Internet Subscription Expenses	68,440.27	
5020504000	Cable, Satellite, Telegraph & Radio Expenses	1,806.54	
5021003000	Extraordinary & Miscellaneous Expenses	61,587.13	
5021101000	Legal Services	29,248.70	
5021102000	Auditing Services	1,365,357.00	
5021199000	Other Professional Services	3,651,897.74	
5021201000	Environment/Sanitary Services	990,012.40	
5021202000	Janitorial Services	1,435,865.78	
5021203000	Security Services	718,669.26	
5021299000	Other General Services	288,228.26	
5021304001	R&M - Buildings	4,531.25	
5021304099	R&M - Other Structures	3,794.65	
5021305002	R&M-M&E ICT Equipment	1,849.07	
5021305099	R&M-M&E Other Machinery and Equipment	80.36	
5021306000	R&M-Transportation Equipment	268,952.12	
5021398000	R&M-Others	22,330.34	
5021501000	Taxes, Duties & Licenses	10,810.43	
5021502000	Fidelity Bond Premiums	25,200.00	
5021503000	Insurance/Reinsurance Expenses	72,915.20	
5029901001	Advertising, Promotional & Marketing Expenses	254,915.00	
5029902000	Printing & Publication Expenses	1,408.00	
5029903000	Representation Expenses	802,029.46	
5029903001	BOD Representation Expenses	118,250.00	
5029903002	BOD RATA - EO	247,076.63	
5029905000	Rent/Lease expenses	149,700.00	
5029907000	Subscription Expenses	497,248.08	
5029914000	Documentary Stamps Expenses	20,022.70	

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5029999000	Other Maintenance & Operating Expenses	459,011.42	
5030104000	Bank Charges	530.00	
5050102000	Depreciation-Land Improvements	25,282.32	
5050104001	Depreciation-Buildings	36,313.74	
5050104099	Depreciation-Other Structures	138,947.58	
5050105001	Depreciation-M&E_Office Equipment	5,310.00	
5050105002	Depreciation-M&E ICT Equipment	550,469.10	
5050105007	Depreciation-M&E_Construction & Heavy Equipment	30,832.56	
5050105009	Depreciation-M&E_Military, Police & Security Equipment	27,710.34	
5050105013	Depreciation-M&E_Technical & Scientific Equipment	30,966.54	
5050105099	Depreciation-M&E_Other Machinery & Equipment	35,792.70	
5050106001	Depreciation-Motor Vehicles	955,841.52	
5050107001	Depreciation-Furniture & Fixtures	14,439.84	
5050201000	Amortization-Intangible Assets	27,142.86	
5050302000	Impairment Loss-Loans & Receivables	166,967.08	
5050401000	Loss on Foreign Exchange (FOREX)	377,344.27	
5021504000	Income Tax Expenses	913,104.02	
<b>TOTAL</b>		<b>477,805,576.82</b>	<b>477,805,576.82</b>

Certified Correct:

JOSEPHINE Q. TECAN  
Accountant