

Trial Balance Summary

Company: Poro Point Management Corporation
 User: lbjudan

Ledger: ACTUAL
 Branch: PPMC
 Fin. Period: 06-2019

Date: 9/16/2019

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010101002	A	Cash Collecting Officer-PPMC	700.00	214,971.52	201,531.52	14,140.00
1010102000	A	Petty Cash	20,000.00	0.00	0.00	20,000.00
1010202001	A	CIB - LCCA LBP PPMC (1824)	18,916,705.39	4,558,432.41	10,298,119.79	13,177,018.01
1010202002	A	CIB - LCCA DBP PPMC (8030)	16,479.73	15.38	0.00	16,495.11
1010202003	A	CIB - LCCA LBP PPMC (7253)	1,241,725.24	7,922,182.74	7,630,773.56	1,533,134.42
1010202011	A	CIB-LCSA PPMC LBP (CAPEX)	0.00	3,815,386.78	3,815,386.78	0.00
1010203010	A	CIB - LCSA PPMC DBP (8530)	25,139.81	16.91	0.00	25,156.72
1010502000	A	Time Deposits-Local Currency	7,074,684.61	4,716.46	0.00	7,079,401.07
1020500000	A	Investments in Joint Venture	15,000,000.00	0.00	0.00	15,000,000.00
1021101000	A	Investments in Time Deposits-Local Currency CE	110,257,422.22	257,647.50	0.00	110,515,069.72
1029901000	A	Investments in Stocks	15,000.00	0.00	0.00	15,000.00
1030101000	A	Accounts Receivable	1,760,725.86	11,200.00	0.00	1,771,925.86
1030105000	A	Interest Receivable	8,545.77	0.00	0.00	8,545.77
1030307000	A	Due from BCDA	4,218,236.37	8,221,379.51	11,946,717.42	492,898.46
1030502000	A	Due from Officers and Employees	450,120.11	110,892.87	6,120.54	554,892.44
1040401000	A	Office Supplies Inventory	1,642,713.56	267,264.80	321,039.76	1,588,938.60
1050101000	A	Investment Property, Land	21,441,469.65	0.00	0.00	21,441,469.65
1050102000	A	Investment Property, Buildings	6,676,047.56	0.00	0.00	6,676,047.56
1059901000	A	Construction in Progress-Investment Property, Buildings	51,417,559.96	5,474,994.48	0.00	56,892,554.44
1060299000	A	Other Land Improvements	276,082.12	0.00	0.00	276,082.12
1060299100	A	Accumulated Depreciation-Other Land Improvements	-262,278.01	0.00	0.00	-262,278.01
1060305000	A	Power Supply Systems	516,605.02	0.00	0.00	516,605.02
1060305100	A	Accumulated Depreciation-Power Supply Systems	-490,774.77	0.00	0.00	-490,774.77
1060401000	A	Buildings	6,309,335.20	0.00	0.00	6,309,335.20
1060401100	A	Accumulated Depreciation-Buildings	-3,970,086.18	0.00	26,288.90	-3,996,375.08
1060499000	A	Other Structures	2,669,275.51	0.00	0.00	2,669,275.51
1060499100	A	Accumulated Depreciation-Other Structures	-2,482,771.32	0.00	0.00	-2,482,771.32
1060502000	A	Office Equipment	5,442,793.13	0.00	0.00	5,442,793.13
1060502100	A	Accumulated Depreciation-Office Equipment	-4,817,815.55	0.00	8,750.74	-4,826,566.29
1060503000	A	Information and Communication Technology Equipment	4,247,420.66	0.00	0.00	4,247,420.66
1060503100	A	Accumulated Depreciation-Information and Communication Techn	-3,261,055.60	0.00	0.00	-3,261,055.60
1060507000	A	Communication Equipment	377,262.20	0.00	0.00	377,262.20
1060507100	A	Accumulated Depreciation-Communication Equipment	-363,572.95	0.00	0.00	-363,572.95
1060514000	A	Technical and Scientific Equipment	413,387.52	0.00	0.00	413,387.52
1060514100	A	Accumulated Depreciation-Technical and Scientific Equipment	-366,259.65	0.00	0.00	-366,259.65
1060601000	A	Motor Vehicles	9,594,572.02	0.00	0.00	9,594,572.02
1060601100	A	Accumulated Depreciation-Motor Vehicles	-9,398,806.22	0.00	17,195.93	-9,416,002.15
1060604000	A	Watercrafts	773,325.00	0.00	0.00	773,325.00
1060604100	A	Accumulated Depreciation-Watercrafts	-410,213.89	0.00	0.00	-410,213.89

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1060701000	A	Furniture and Fixtures	2,592,033.10	0.00	0.00	2,592,033.10
1060701100	A	Accumulated Depreciation-Furniture and Fixtures	-2,254,270.51	0.00	3,428.51	-2,257,699.02
1069902000	A	Construction in Progress-Infrastructure Assets	0.00	5,474,994.48	5,474,994.48	0.00
1080102000	A	Computer Software	851,469.58	0.00	0.00	851,469.58
1080102100	A	Accumulated Amortization-Computer Software	-830,992.68	0.00	0.00	-830,992.68
1990104000	A	Advances to Officers and Employees	112,580.00	268,352.00	307,522.00	73,410.00
1990201000	A	Advances to Contractors	2,641,154.48	821,249.17	1,642,498.34	1,819,905.31
1990203000	A	Prepaid Registration	3,086.21	0.00	809.70	2,276.51
1990205000	A	Prepaid Insurance	249,820.01	0.00	30,680.54	219,139.47
1990299000	A	Other Prepayments	446,614.58	144,682.46	190,849.13	400,447.91
1990302000	A	Guaranty Deposits	168,884.00	0.00	0.00	168,884.00
1999900000	A	Other Assets (Non-Current)	1,374,218.19	0.00	64,480.80	1,309,737.39
1999999000	A	Other Assets (Current)	320,751.10	0.00	0.00	320,751.10
		Assets Total	250,655,048.14	37,568,379.47	41,987,188.44	246,236,239.17
2010101000	L	Accounts Payable	1,839,277.36	23,218,923.21	21,701,494.42	321,848.57
2010102000	L	Due to Officers and Employees	486,555.84	2,306,257.54	2,315,822.54	496,120.84
201011200	L	Retention Payable	5,199,980.94	547,499.45	1,094,998.90	5,747,480.39
2010113000	L	Goods Receipt/Invoice Receipt	463,632.57	79,959.60	619,870.35	1,003,543.32
2020101001	L	Due to BIR - Withholding Tax Compensation	379,748.24	380,712.57	382,635.70	381,671.37
2020101002	L	Due to BIR - EWT	210,138.29	84,527.83	186,913.55	312,524.01
2020101004	L	Due to BIR - EVAT	22,987.48	241,888.48	420,336.41	201,435.41
2020101006	L	Due to BIR - EWT Services 2%	-120,550.69	24,540.18	0.00	-145,090.87
2020101007	L	Due to BIR - EWT Prof/Consul 10%	-59,120.78	0.00	5,000.00	-54,120.78
2020101014	L	Due to BIR - EWT Dirs' Fees - not emp < 720k 10%	23,100.00	5,400.00	0.00	17,700.00
2020101020	L	Due to BIR - EWT Goods 1%	-14,686.41	9,998.85	0.00	-24,685.26
2020103001	L	Due to Pag-IBIG - Premium	13,490.28	98,100.00	97,700.00	13,090.28
2020103002	L	Due to Pag-IBIG - MPL	-2,574.02	82,345.73	82,345.74	-2,574.01
2020104000	L	Due to PhilHealth	29,147.34	25,469.76	24,784.18	28,461.76
2020110000	L	Due to BCDA (Current)	62,065,846.19	64,480.80	0.00	62,001,365.39
2020111001	L	Due to SSS - Life and Retirement Premium	-15,012.81	44,040.00	43,880.00	-15,172.81
2020111002	L	Due to SSS - ECC	-1,760.00	20.00	0.00	-1,780.00
2020111003	L	Due to SSS - Salary Loan	37,234.38	28,905.98	28,905.98	37,234.38
2020111004	L	Due to SSS - Policy Loan	2,814.84	1,845.80	1,845.80	2,814.84
2020120000	L	Due to BCDA (Non-Current)	18,437,109.76	0.00	0.00	18,437,109.76
2030105000	L	Due to Other Funds	846,394.98	0.00	65,810.54	912,205.52
2040101000	L	Trust Liabilities	1,297,828.38	0.00	0.00	1,297,828.38
2040105000	L	Customers' Deposits Payable	31,000.00	5,000.00	3,000.00	29,000.00
2050201000	L	Unearned Revenue/Income-Investment Property	54,804,550.88	7,829,221.56	0.00	46,975,329.32
2999999000	L	Other Payables	1,676,100.24	440,977.97	364,590.60	1,599,712.87
2999999001	L	Security Deposit	32,000.00	0.00	0.00	32,000.00
3030102000	L	Revenue/Income and Expense Summary	11,977,784.89	4,658,674.56	8,293,861.67	15,612,972.00
3070101000	L	Retained Earnings/(Deficit)	7,848,309.74	0.00	26,184.52	7,874,494.26

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
3080101000	L	Share Capital	68,143,720.23	0.00	0.00	68,143,720.23
3080199000	L	Other Equity Instruments	15,000,000.00	0.00	0.00	15,000,000.00
		Liability Total	250,655,048.14	40,178,789.87	35,759,980.90	246,236,239.17
5010101000	E	Salaries and Wages - Regular	12,527,979.50	2,496,877.23	0.00	15,024,856.73
5010201000	E	Personnel Economic Relief Allowance (PERA)	554,454.54	108,541.41	0.00	662,995.95
5010202000	E	Representation Allowance (RA)	305,000.00	62,500.00	0.00	367,500.00
5010203000	E	Transportation Allowance (TA)	305,000.00	62,500.00	0.00	367,500.00
5010204000	E	Clothing/Uniform Allowance	324,000.00	0.00	0.00	324,000.00
5010213000	E	Overtime and Night Pay	961,598.69	78,695.73	0.00	1,040,294.42
5010299050	E	OBA- Midyear Bonus	2,432,915.00	0.00	0.00	2,432,915.00
5010301000	E	Retirement and Life Insurance Premiums	375,552.25	87,480.00	0.00	463,032.25
5010302000	E	Pag-IBIG Contributions	29,000.00	5,700.00	0.00	34,700.00
5010303000	E	PhilHealth Contributions	99,897.70	25,057.26	0.00	124,954.96
5010304000	E	Employees Compensation Insurance Premiums	6,710.00	1,630.00	0.00	8,340.00
5010403000	E	Terminal Leave Benefits	6,423.91	0.00	0.00	6,423.91
5020101000	E	Traveling Expenses-Local	862,291.58	139,972.39	0.00	1,002,263.97
5020201000	E	Training Expenses	153,601.50	488,250.85	0.00	641,852.35
5020301001	E	Office Supplies Expenses - Common	372,249.00	33,004.96	0.00	405,253.96
5020309000	E	Fuel, Oil and Lubricants Expenses	109,074.56	26,349.58	0.00	135,424.14
5020399000	E	Other Supplies and Materials Expenses	500.00	0.00	500.00	0.00
5020402000	E	Electricity Expenses	402,767.32	83,566.51	49,337.17	436,996.66
5020501000	E	Postage and Courier Services	13,994.53	2,478.68	0.00	16,473.21
5020502001	E	Telephone Expenses-Mobile	124,303.47	21,975.33	0.00	146,278.80
5020502002	E	Telephone Expenses-Landline	97,241.94	20,625.78	0.00	117,867.72
5020503000	E	Internet Subscription Expenses	101,097.96	22,321.43	0.00	123,419.39
5021003000	E	Extraordinary and Miscellaneous Expenses	222,059.71	25,083.00	0.00	247,142.71
5021102000	E	Auditing Services	260,336.10	117,929.89	0.00	378,265.99
5021202000	E	Janitorial Services	0.00	79,238.04	0.00	79,238.04
5021203000	E	Security Services	326,387.88	0.00	0.00	326,387.88
5021304001	E	Repairs and Maintenance - Buildings	24,568.00	4,250.00	0.00	28,818.00
5021306000	E	Repairs and Maintenance - Transportation Equipment	39,089.29	0.00	0.00	39,089.29
5021501000	E	Taxes, Duties and Licenses	29,968.90	5,458.58	0.00	35,427.48
5021503000	E	Insurance Expenses	502,675.41	31,031.66	0.00	533,707.07
5021504000	E	Income Tax Expenses	973,549.02	0.00	0.00	973,549.02
5029901001	E	Advertising, Promotional and Marketing Expenses - Regular	792,461.00	54,400.00	0.00	846,861.00
5029903000	E	Representation Expenses	76,984.62	62,701.91	0.00	139,686.53
5029912001	E	Representation Allowance - BOD	110,909.81	19,645.66	0.00	130,555.47
5029912002	E	Transportation Allowance - BOD	157,221.47	52,128.31	0.00	209,349.78
5029912003	E	Communication Expense - BOD	56,734.13	21,659.09	0.00	78,393.22
5029912004	E	Per diem - BOD	553,000.00	70,000.00	0.00	623,000.00
5029912007	E	BOD- Meals	200,549.43	955.00	0.00	201,504.43
5029914000	E	Documentary Stamps Expenses	0.00	440.00	0.00	440.00

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5029999000	E	Other Maintenance and Operating Expenses	3,351,254.12	290,562.20	20,032.14	3,621,784.18
5050104001	E	Depreciation-Buildings	184,484.90	26,288.90	0.00	210,773.80
5050105001	E	Depreciation-Office Equipment	123,684.26	8,750.74	0.00	132,435.00
5050106001	E	Depreciation-Motor Vehicles	143,903.64	17,195.93	0.00	161,099.57
5050107001	E	Depreciation-Furniture and Fixtures	13,392.48	3,428.51	0.00	16,820.99
Expense Total			28,308,867.62	4,658,674.56	69,869.31	32,897,672.87
4020101000	I	Permit Fees	330,904.66	0.00	98,251.83	429,156.49
4020221000	I	Interest Income	63,890.05	0.00	277,968.97	341,859.02
4020234000	I	Management Fees	39,146,107.80	0.00	7,829,221.56	46,975,329.36
4020299000	I	Other Business Income	745,750.00	0.00	18,550.00	764,300.00
Income Total			40,286,652.51	0.00	8,223,992.36	48,510,644.87

Certified correct by;



LENIMA B. JUDAN

Finance Manager