

TRIAL BALANCE
SPECIAL EDUCATION FUND
For the period ended March 31, 2016

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Local Treasury	1-01-01-010	P 852,231.60	
Cash in Bank - Local Currency, Current Account	1-01-02-010	105,564,777.34	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	5,715,115.99	
Special Education Tax Receivable	1-03-01-030	121,365,430.36	
Due from Other Funds	1-03-04-050	9,372,227.71	
Advances for Payroll	1-03-05-020	472,234.55	
Due from Non-Government Organizations/Peoples's Organizations	1-03-06-030	254,265.93	
Other Land Improvements	1-07-02-990	6,429,910.84	
Accumulated Depreciation - Other Land Improvements	1-07-02-991		P 3,298,792.00
Buildings	1-07-04-010	1,182,648.21	
Accumulated Depreciation - Buildings	1-07-04-011		223,625.00
School Building	1-07-04-020	112,586,863.29	
Accumulated Depreciation - School Buildings	1-07-04-021		16,457,056.00
Other Structures	1-07-04-990	18,607,981.26	
Accumulated Depreciation - Other Structures	1-07-04-991		4,708,256.02
Office Equipment	1-07-05-020	587,845.00	
Accumulated Depreciation - Office Equipment	1-07-05-021		279,058.50
Information and Communication Technology Equipment	1-07-05-030	44,781,591.00	
Accumulated Depreciation - Information and Communication	1-07-05-031		19,887,064.00
Technical and Scientific Equipment	1-07-05-140	879,600.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		79,165.00
Other Machinery and Equipment	1-07-05-990	4,479,398.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		1,942,740.00
Furniture and Fixtures	1-07-07-010	4,365,990.80	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,103,372.40
Books	1-07-07-020	4,812,433.27	
Accumulated Depreciation - Books	1-07-07-021		3,132,430.30
Construction in Progress - Infrastructure Assets	1-07-10-020	198,785.40	
Accounts Payable	2-01-01-010		1,929,443.67
Due to Officers and Employees	2-01-01-020		10,000.00
Loans Payable - Domestic	2-01-02-040		29,421,839.08
Due to BIR	2-02-01-010		46,806.80
Due to GSIS	2-02-01-020		183,551.32
Due to PAG-IBIG	2-02-01-030		62,358.20
Due to PHILHEALTH	2-02-01-040		12,863.50

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Due to LGU's	2-02-01-070		24,558,756.79
Due to Other Funds	2-03-01-010		7,750.70
Deferred Special Education Tax	2-05-01-020		121,365,430.36
Other Deferred Credits	2-05-01-990		986,771.03
Other Payables	2-99-99-990		1,088,456.06
Government Equity	3-01-01-010		126,629,625.93
Prior Period Adjustment	3-01-01-020		4,771,838.85
Special Education Tax	4-01-02-050		105,026,302.02
Discount on Special Education Fund	4-01-02-051	19,075,665.06	
Interest Income	4-02-02-220		60,996.42
Salaries and Wages - Regular	5-01-01-010	957,660.66	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	192,000.00	
Retirement and Life Insurance Premiums	5-01-03-010	116,620.20	
PAG-IBIG Contributions	5-01-03-020	19,436.70	
PHILHEALTH Contributions	5-01-03-030	11,437.50	
Employees Compensation Insurance Premiums	5-01-03-040	9,057.30	
Electricity Expenses	5-02-04-020	25,274.96	
Telephone Expenses	5-02-05-020	18,090.52	
Internet Subscription Expenses	5-02-05-030	38,471.06	
Other Professional Services	5-02-11-990	180,000.00	
Security Services	5-02-12-030	1,860,075.00	
Taxes, Duties and Licenses	5-02-16-010	12,199.28	
Donations	5-02-99-080	254,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	1,434,800.00	
Interest Expense	5-03-01-020	560,231.16	
TOTAL >>>		P 467,274,349.95	P 467,274,349.95

PREPARED BY:

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CERTIFIED CORRECT:

ROSELIE A. PANGILINAN
City Accountant