

Republic of the Philippines
Province Of Cavite
City of Imus

TRIAL BALANCE
SPECIAL EDUCATION FUND
For the period ended September 30, 2016

Page 1

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Local Treasury	1-01-01-010	P 426,237.65	
Cash in Bank - Local Currency, Current Account	1-01-02-010	51,243,775.36	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	5,759,033.48	
Special Education Tax Receivable	1-03-01-030	99,949,188.05	
Due from Other Funds	1-03-04-050	9,372,227.71	
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	69,649,891.00	
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		1,955,543.67
Due to Officers and Employees	2-01-01-020		10,000.00
Loans Payable - Domestic	2-01-02-040		25,802,116.18
Due to BIR	2-02-01-010		1,058,126.17
Due to GSIS	2-02-01-020		196,111.26
Due to PAG-IBIG	2-02-01-030		60,346.34
Due to PHILHEALTH	2-02-01-040		13,688.50
Due to LGU's	2-02-01-070		24,085,656.54

Republic of the Philippines
Province Of Cavite
City of Imus

TRIAL BALANCE
SPECIAL EDUCATION FUND
For the period ended September 30, 2016

Page 2

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Due to Other Funds	2-03-01-010		7,750.70
Deferred Special Education Tax	2-05-01-020		99,949,188.05
Other Deferred Credits	2-05-01-990		3,363,603.44
Other Payables	2-99-99-990		1,113,842.93
Government Equity	3-01-01-010		126,629,625.93
Prior Period Adjustment	3-01-01-020		10,479,820.46
Special Education Tax	4-01-02-050		115,497,905.91
Discount on Special Education Fund	4-01-02-051	19,227,402.65	
Interest Income	4-02-02-220		152,265.90
Salaries and Wages - Regular	5-01-01-010	2,815,273.67	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	559,454.54	
Clothing/Uniform Allowance	5-01-02-040	155,000.00	
Year End Bonus	5-01-02-140	153,685.50	
Cash Gift	5-01-02-150	75,000.00	
Retirement and Life Insurance Premiums	5-01-03-010	341,905.08	
PAG-IBIG Contributions	5-01-03-020	56,984.18	
PHILHEALTH Contributions	5-01-03-030	33,600.00	
Employees Compensation Insurance Premiums	5-01-03-040	26,508.94	
Traveling Expenses - Local	5-02-01-010	240,000.00	
Training Expenses	5-02-02-010	10,690,624.50	
Food Supplies Expenses	5-02-03-050	45,000.00	
Textbooks and Instructional Materials Expenses	5-02-03-110	11,990,869.00	
Other Supplies and Materials Expenses	5-02-03-990	2,779,919.73	
Electricity Expenses	5-02-04-020	730,366.19	
Telephone Expenses	5-02-05-020	71,375.87	
Internet Subscription Expenses	5-02-05-030	139,749.79	
Other Professional Services	5-02-11-990	180,000.00	
Security Services	5-02-12-030	8,055,505.91	
Taxes, Duties and Licenses	5-02-16-010	21,669.68	
Insurance Expenses	5-02-16-030	44,460.32	
Printing and Publication Expenses	5-02-99-020	7,999,794.26	
Rent Expenses	5-02-99-050	432,000.00	
Donations	5-02-99-080	254,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	1,968,150.00	
Interest Expense	5-03-01-020	1,612,776.14	

Republic of the Philippines
Province Of Cavite
City of Imus

TRIAL BALANCE
SPECIAL EDUCATION FUND
For the period ended September 30, 2016

Page 3

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
TOTAL >>>		P 461,487,151.20	P 461,487,151.20
PREPARED BY: FLORIE A. AREVALO Administrative Assistant II		CERTIFIED CORRECT: ROSELIE A. PANGILINAN City Accountant	