

Republic of the Philippines  
Province Of Cavite  
City of Imus

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

Page 1

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Local Treasury	1-01-01-010	P 2,191,510.35	
Cash in Bank - Local Currency, Current Account	1-01-02-010	82,189,771.28	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	5,803,288.46	
Special Education Tax Receivable	1-03-01-030	90,413,316.51	
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 3,764,957.32
Flood Control System	1-07-03-020	2,087,770.72	
Buildings	1-07-04-010	1,182,648.21	
Accumulated Depreciation - Buildings	1-07-04-011		259,100.00
School Building	1-07-04-020	113,378,716.22	
Accumulated Depreciation - School Buildings	1-07-04-021		19,022,871.00
Other Structures	1-07-04-990	18,710,526.98	
Accumulated Depreciation - Other Structures	1-07-04-991		5,175,156.02
Office Equipment	1-07-05-020	587,845.00	
Accumulated Depreciation - Office Equipment	1-07-05-021		321,934.50
Information and Communication Technology Equipment	1-07-05-030	69,649,891.00	
Accumulated Depreciation - Information and Communication	1-07-05-031		31,680,404.00
Technical and Scientific Equipment	1-07-05-140	879,600.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		158,330.00
Other Machinery and Equipment	1-07-05-990	4,479,398.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		2,142,576.00
Furniture and Fixtures	1-07-07-010	4,365,990.80	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,188,402.40
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	2,889,947.92	
Accounts Payable	2-01-01-010		9,554,253.36
Due to Officers and Employees	2-01-01-020		31,812.56
Loans Payable - Domestic	2-01-02-040		23,992,254.73
Due to BIR	2-02-01-010		388,534.57
Due to GSIS	2-02-01-020		195,177.03
Due to PAG-IBIG	2-02-01-030		57,259.35
Due to PHILHEALTH	2-02-01-040		13,238.50
Due to LGU's	2-02-01-070		24,086,103.21

Republic of the Philippines  
Province Of Cavite  
City of Imus

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

Page 2

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Deferred Special Education Tax	2-05-01-020		90,413,316.51
Other Deferred Credits	2-05-01-990		39,153,752.77
Other Payables	2-99-99-990		1,253,686.61
Government Equity	3-01-01-010		154,321,280.75
<b>TOTAL &gt;&gt;&gt;</b>		<b>P 410,306,831.49</b>	<b>P 410,306,831.49</b>
<b>PREPARED BY:</b>  FLORIE A. AREVALO Administrative Assistant II		<b>CERTIFIED CORRECT:</b>  ROSELIE A. PANGILINAN City Accountant	