


**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**SPECIAL EDUCATION FUND**  
For the Year Ended December 31, 2016

| <b>INCOME</b>                                   |                             |
|---|-----------------------------|
| <b>Tax Revenue</b>                              |                             |
| <b>Tax Revenue - Property</b>                   | <b><u>99,127,715.93</u></b> |
| Special Education Tax                           | 118,364,700.32              |
| Discount on Special Education Fund              | ( 19,236,984.39)            |
| Net   | <u>99,127,715.93</u>        |
| <b>Business and Service Income</b>              |                             |
| <b>Business Income</b>                          | <b><u>273,301.59</u></b>    |
| Interest Income                                 | 273,301.59                  |
| <b>Total Revenue</b>                            | <b><u>99,401,017.52</u></b> |
| <b>Less: Current Operating Expenses</b>         |                             |
| <b>Personal Services</b>                        |                             |
| <b>Salaries and Wages</b>                       | <b><u>3,794,801.36</u></b>  |
| Salaries and Wages - Regular                    | 3,794,801.36                |
| <b>Other Compensation</b>                       | <b><u>1,443,112.54</u></b>  |
| Personnel Economic Relief Allowance (PERA)      | 753,454.54                  |
| Clothing/Uniform Allowance                      | 155,000.00                  |
| Productivity Incentive Allowance                | 62,000.00                   |
| Year End Bonus                                  | 315,658.00                  |
| Cash Gift                                       | 157,000.00                  |
| <b>Personnel Benefit Contributions</b>          | <b><u>618,498.10</u></b>    |
| Retirement and Life Insurance Premiums          | 460,514.16                  |
| PAG-IBIG Contributions                          | 76,752.36                   |
| PHILHEALTH Contributions                        | 45,500.00                   |
| Employees Compensation Insurance Premiums       | 35,731.58                   |
| <b>Maintenance and Other Operating Expenses</b> |                             |
| <b>Traveling Expenses</b>                       | <b><u>240,000.00</u></b>    |
| Traveling Expenses - Local                      | 240,000.00                  |
| <b>Training and Scholarship Expenses</b>        | <b><u>10,960,724.50</u></b> |
| Training Expenses                               | 10,960,724.50               |
| <b>Supplies and Materials Expenses</b>          | <b><u>14,871,989.33</u></b> |
| Food Supplies Expenses                          | 45,000.00                   |
| Drugs and Medicines Expenses                    | 56,200.60                   |
| Textbooks and Instructional Materials Expenses  | 11,990,869.00               |
| Other Supplies and Materials Expenses           | 2,779,919.73                |
| <b>Utility Expenses</b>                         | <b><u>858,634.23</u></b>    |
| Electricity Expenses                            | 858,634.23                  |
| <b>Communication Expenses</b>                   | <b><u>334,976.63</u></b>    |
| Telephone Expenses                              | 104,823.64                  |
| Internet Subscription Expenses                  | 230,152.99                  |

Republic of the Philippines  
Province Of Cavite  
City of Imus

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|---|--|
| <b>Demolition/Relocation and Desilting/Dredging Expen</b>   | <b><u>268,975.20</u></b>   |
| Demolition and Relocation Expenses                          | 268,975.20   |
| <b>Professional Services</b>                                | <b><u>306,000.00</u></b>   |
| Other Professional Services                                 | 306,000.00   |
| <b>General Services</b>                                     | <b><u>13,637,348.61</u></b>  |
| Security Services   | 13,637,348.61  |
| <b>Repair and Maintenance</b>                               | <b><u>6,672,964.30</u></b>   |
| Repairs and Maintenance - Buildings and Other Structures    | 6,672,964.30   |
| <b>Taxes, Insurance Premiums and Other Fees</b>             | <b><u>75,095.42</u></b>  |
| Taxes, Duties and Licenses                                  | 30,635.10  |
| Insurance Expenses  | 44,460.32  |
| <b>Other Maintenance and Operating Expenses</b>             | <b><u>13,752,410.76</u></b>  |
| Printing and Publication Expenses                           | 7,999,794.26   |
| Rent Expenses   | 432,000.00   |
| Donations   | 254,000.00   |
| Other Maintenance and Operating Expenses                    | 5,066,616.50   |
| <b>Financial Expenses</b>                                   | <b><u>2,090,875.67</u></b>   |
| Interest Expense  | 2,090,875.67   |
| <b>Non-Cash Expenses</b>                                    |  |
| <b>Depreciation</b>   | <b><u>15,734,602.32</u></b>  |
| Depreciation - Land Improvements                            | 466,165.32   |
| Depreciation - Buildings and Other Structures               | 3,068,190.00   |
| Depreciation - Machinery and Equipment                      | 12,115,217.00  |
| Depreciation - Furniture and Fixtures                       | 85,030.00  |
| <b>Total Current Operating Expenses</b>                     | <b><u>85,661,008.97</u></b>  |
| <b>Surplus (Deficit) from Current Operations</b>            | <b><u>13,740,008.55</u></b>  |
| <br><b>PREPARED BY:</b>                                     | <br><b>CERTIFIED CORRECT:</b>  |
| <br><b>FLORIE A. AREVALO</b><br>Administrative Assistant II | <br><br><b>ROSELIE A. PANGILINAN</b><br>City Accountant |