

Republic of the Philippines
Province Of Cavite
City of Imus

TRIAL BALANCE
SPECIAL EDUCATION FUND
For the period ended June 30, 2017

Page 1

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Local Treasury	1-01-01-010	P 302,147.84	
Cash in Bank - Local Currency, Current Account	1-01-02-010	113,696,350.73	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	5,847,883.51	
Special Education Tax Receivable	1-03-01-030	79,600,905.78	
Due from Other Funds	1-03-04-050	57,565.27	
Advances for Payroll	1-03-05-020	714,486.88	
Due from Non-Government Organizations/Peoples's Organizations	1-03-06-030	254,265.93	
Other Land Improvements	1-07-02-990	9,121,073.36	
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	21,010,987.46	
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	198,785.40	
Accounts Payable	2-01-01-010		1,928,956.33
Due to Officers and Employees	2-01-01-020		10,000.00
Loans Payable - Domestic	2-01-02-040		20,372,531.83
Due to BIR	2-02-01-010		140,681.47
Due to GSIS	2-02-01-020		197,136.62
Due to PAG-IBIG	2-02-01-030		60,062.67

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Page 2

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Due to PHILHEALTH	2-02-01-040		13,463.50
Due to LGU's	2-02-01-070		23,629,411.33
Deferred Special Education Tax	2-05-01-020		79,600,905.78
Other Deferred Credits	2-05-01-990		458,957.18
Other Payables	2-99-99-990		1,495,644.68
Government Equity	3-01-01-010		154,321,280.75
Prior Period Adjustment	3-01-01-020		11,947,968.07
Special Education Tax	4-01-02-050		117,726,476.45
Discount on Special Education Fund	4-01-02-051	21,596,240.45	
Interest Income	4-02-02-220		171,590.68
Salaries and Wages - Regular	5-01-01-010	369,674.63	
Salaries and Wages - Casual/Contractual	5-01-01-020	1,515,107.01	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	377,090.91	
Clothing/Uniform Allowance	5-01-02-040	150,000.00	
Year End Bonus	5-01-02-140	157,158.50	
Cash Gift	5-01-02-150	77,500.00	
Retirement and Life Insurance Premiums	5-01-03-010	229,774.32	
PAG-IBIG Contributions	5-01-03-020	38,295.72	
PHILHEALTH Contributions	5-01-03-030	23,062.50	
Employees Compensation Insurance Premiums	5-01-03-040	18,900.00	
Electricity Expenses	5-02-04-020	286,510.49	
Telephone Expenses	5-02-05-020	114,035.75	
Internet Subscription Expenses	5-02-05-030	5,951.23	
Janitorial Services	5-02-12-020	1,716,964.21	
Security Services	5-02-12-030	5,533,221.36	
Insurance Expenses	5-02-16-030	73,566.35	
Rent Expenses	5-02-99-050	1,075,000.00	
Donations	5-02-99-080	321,600.00	
Other Maintenance and Operating Expenses	5-02-99-990	12,171,396.00	
Interest Expense	5-03-01-020	841,434.07	

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Page 3

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TOTAL >>>		P 478,921,228.88	P 478,921,228.88		
<table><tr><td data-bbox="212 642 834 819">PREPARED BY: FLORIE A. AREVALO Administrative Assistant II</td><td data-bbox="834 642 1406 819">CERTIFIED CORRECT: ROSELIE A. PANGILINAN City Accountant</td></tr></table>				PREPARED BY: FLORIE A. AREVALO Administrative Assistant II	CERTIFIED CORRECT: ROSELIE A. PANGILINAN City Accountant
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