

Republic of the Philippines  
Province Of Cavite  
City of Imus

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

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Local Treasury	1-01-01-010	P 584,593.81	
Cash in Bank - Local Currency, Current Account	1-01-02-010	103,591,646.96	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	5,847,883.51	
Special Education Tax Receivable	1-03-01-030	69,672,807.94	
Advances for Payroll	1-03-05-020	704,025.21	
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		1,934,742.14
Due to Officers and Employees	2-01-01-020		10,000.00
Loans Payable - Domestic	2-01-02-040		18,562,670.38
Due to BIR	2-02-01-010		83,302.38
Due to GSIS	2-02-01-020		201,992.31
Due to PAG-IBIG	2-02-01-030		59,245.10
Due to PHILHEALTH	2-02-01-040		13,863.50

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Due to LGU's	2-02-01-070		1,559,562.88
Deferred Special Education Tax	2-05-01-020		69,672,807.94
Other Deferred Credits	2-05-01-990		2,206,298.37
Other Payables	2-99-99-990		1,495,314.68
Government Equity	3-01-01-010		154,321,280.75
Prior Period Adjustment	3-01-01-020		37,587,953.38
Special Education Tax	4-01-02-050		120,738,706.71
Discount on Special Education Fund	4-01-02-051	21,682,808.61	
Interest Income	4-02-02-220		250,435.01
Salaries and Wages - Regular	5-01-01-010	442,379.63	
Salaries and Wages - Casual/Contractual	5-01-01-020	2,380,811.61	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	563,090.91	
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	343,967.05	
PAG-IBIG Contributions	5-01-03-020	57,327.84	
PHILHEALTH Contributions	5-01-03-030	34,512.50	
Employees Compensation Insurance Premiums	5-01-03-040	28,200.00	
Training Expenses	5-02-02-010	661,500.00	
Textbooks and Instructional Materials Expenses	5-02-03-110	9,250,269.13	
Electricity Expenses	5-02-04-020	566,688.83	
Telephone Expenses	5-02-05-020	184,643.75	
Internet Subscription Expenses	5-02-05-030	38,126.13	
Janitorial Services	5-02-12-020	2,714,356.86	
Security Services	5-02-12-030	8,894,981.36	
Taxes, Duties and Licenses	5-02-16-010	41,167.99	
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	1,222,921.22	

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
TOTAL >>>		P 475,544,337.07	P 475,544,337.07
PREPARED BY:  FLORIE A. AREVALO Administrative Assistant II		CERTIFIED CORRECT: ROSELIE A. PANGILINAN City Accountant	