

**CITY OF SAN FERNANDO PAMPANGA  
PRE - CLOSING TRIAL BALANCE  
AS OF DECEMBER 2016  
SPECIAL EDUCATION FUND**

Account Title	Account Code				Debit	Credit
Cash Local Treasury	1	01	01	010	P 15,925,121.35	
Cash in Bank - LCCA	1	01	02	010	202,227,332.32	
Special Education Tax Receivable	1	03	01	030	103,100,895.22	
Due from NGAs	1	03	03	010	636,142.29	
Due from Other Funds	1	03	04	050	70,684.64	
Due from Officers & Employees	1	03	06	020	113.90	
Other Receivables	1	03	06	990	6,024.26	
Drugs and Medicines Supplies for Distribution	1	04	02	030	10,451.00	
Medical Dental & Laboratory Supp. <b>for dist.</b>	1	04	02	040	10,036.00	
Property & Equipment for distribution	1	04	02	090	9,517,454.73	
Other Supplies and Materials for Distribution	1	04	02	990	442,970.00	
Office Supplies Inventory	1	04	04	010	3,360.00	
Other Supplies and Materials Inventory <b>for dist.</b>	1	04	04	990	640,565.00	
Advances to Contractors	1	05	01	010	3,449,501.95	
Discount on Advance Payment	1	05	02	010	13,488,102.45	
Land	1	07	01	010	24,042,020.00	
Other Infrastructure Assets	1	07	03	990	996,555.13	
Buildings	1	07	04	010	1,399,495.72	
School Buildings	1	07	04	020	305,563,247.97	
Accum. Depr. - School Buildings	1	07	04	021		54,592,214.39
Office Equipment	1	07	05	020	14,950,038.74	
Accum. Depr. - Office Equipment	1	07	05	021		5,532,088.74
Furniture and Fixtures	1	07	07	010	13,127,843.00	
Accum. Depr. - Furn. and Fixt.	1	07	07	011		4,517,651.51
IT Equipment and Software	1	07	05	030	14,104,390.00	
Accum. Depr. - IT Equipment	1	07	05	031		9,005,978.14
Medical Equipment	1	07	05	110	3,943,510.00	
Accum. Depr. - Medical Equipment	1	07	05	111		1,164,267.45
Technical and Scientific Equipment	1	07	05	140	2,358,280.00	
Accum. Depr. - Tech. and Sci. Equip.	1	07	05	141		1,266,753.37
Other Machineries & Eqpt.	1	07	05	990	838,000.00	
Accum. Depr. - Other Mach. & Eqpt.	1	07	05	991		238,677.46
Motor Vehicles	1	07	06	010	838,540.00	
Accum. Depr. - Motor Vehicles	1	07	06	011		25,226.94
Books	1	07	07	020	13,579,858.88	
Accumulated Depreciation - Books	1	07	07	021		3,242,919.29
Other Property, Plant and Equipment	1	07	99	990	2,785,232.25	
Accum. Depr. - Other Prop., Plant and Equip.	1	07	99	991		183,282.17
Other Infrastructure Assets	1	07	03	990		
Construction in Progress-Bldgs & Other Struct.	1	07	10	030	75,613,574.98	
Accounts Payable	2	01	01	010		68,690,349.27
Due to Officers and Employees	2	01	01	020		69,705.00
Loans Payable - Domestic	2	01	02	040		85,632,666.41
Due to BIR	2	02	01	010		1,733,098.80
Due to Philhealth	2	02	01	040		1,250.00
Due to Other NGAs	2	02	01	050		62,532.30
Deferred Special Education Tax	2	05	01	020		103,100,895.22
Other Deferred Credits	2	05	01	990		90,718,707.93
Government Equity	3	01	01	010		359,221,376.77
Special Education Tax	4	01	02	050		124,612,813.85
Tax Revenue-Fines and Penalties-Prop. Taxes	4	01	05	020		8,152,135.38

Interest Income	4	02	02	220		350,001.96
Miscellaneous Income	4	06	01	010		30.00
Prior Period Adjustment	3	01	01	020		14,827,005.81
Salaries and Wages-Casual/Contractual	5	01	01	020	712,357.00	
Honoraria	5	01	02	100	31,000.00	
Philhealth Contributions	5	01	03	030	7,500.00	
Travelling Expenses-Local	5	02	01	010	180,618.58	
Training Expenses	5	02	02	010	8,756,076.00	
Office Supplies Expenses	5	02	03	010	2,852.00	
Drugs and Medicines Expenses	5	02	03	070	80,679.35	
Medical, Dental and Laboratory Supplies Exp.	5	02	03	080	1,856,414.00	
Textbook & Instructional Materials Expenses	5	02	03	110	150,004.00	
Other Supplies and Materials Expenses	5	02	03	990	16,756,802.95	
Water Expenses	5	02	04	010	2,255,674.57	
Electricity Expenses	5	02	04	020	11,184,986.58	
Telephone Expenses	5	02	05	020	58,061.20	
Other Professional Services	5	02	11	990	53,000.00	
Subsidies - Others	5	02	14	990	21,634,300.00	
Transfers for LGU Counterpart	5	02	15	020	340,000.00	
Taxes Duties & Licenses	5	02	16	010	432,963.34	
Representation Expenses	5	02	99	030	29,180.00	
Rent Expenses	5	02	99	050	97,100.00	
Donations	5	02	99	080	16,629,575.00	
Depreciation - Buildings & Other Struct.- Bldgs.	5	05	01	040	8,184,185.98	
Depreciation-Machinery and Equipment	5	05	01	050	2,936,550.72	
Depreciation-Furniture, Fixtures and Books	5	05	01	070	1,012,780.38	
Discount on Special Education Tax	4	01	02	051	15,694,815.58	
Other Maintenance & Operating Expenses	5	02	99	990	3,527,095.00	
Interest Expenses	5	03	01	020	667,714.15	
<b>Total</b>					<b><u>P 936,941,628.16</u></b>	<b><u>P 936,941,628.16</u></b>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**