

**CITY OF SAN FERNANDO PAMPANGA  
PRE - CLOSING TRIAL BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2017  
SPECIAL EDUCATION FUND**

Account Title	Account Code	Debit	Credit
Cash Local Treasury	1 01 01 010	P 10,251,071.52	
Cash in Bank - LCCA	1 01 02 010	282,946,133.70	
Special Education Tax Receivable	1 03 01 030	111,890,095.10	
Due from NGAs	1 03 03 010	347,593.48	
Due from Other Funds	1 03 04 050	37,272.17	
Due from Officers & Employees	1 03 06 020	7,733.23	
Medical Dental & Laboratory Supp. for dist.	1 04 02 040	2,334,222.40	
Textbooks & Instructional Mats. For Dist.	1 04 02 070	14,580.00	
Property & Equipment for distribution	1 04 02 090	3,928,514.30	
Other Supplies and Materials for Distribution	1 04 02 990	2,744,684.00	
Office Supplies Inventory	1 04 04 010	35,736.50	
Advances to Contractors	1 05 01 010	21,209,222.49	
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	406,623,582.60	
Accum. Depr. - School Buildings	1 07 04 021		66,926,177.00
Office Equipment	1 07 05 020	14,950,038.74	
Accum. Depr. - Office Equipment	1 07 05 021		5,728,909.74
IT Equipment and Software	1 07 05 030	14,104,390.00	
Accum. Depr.- IT Equipment	1 07 05 031		10,787,554.90
Medical Equipment	1 07 05 110	3,943,510.00	
Accum. Depr. - Medical Equipment	1 07 05 111		1,452,396.33
Technical and Scientific Equipment	1 07 05 140	2,358,280.00	
Accum. Depr. - Tech. and Sci. Equip.	1 07 05 141		1,490,790.01
Other Machineries & Eqpt.	1 07 05 990	838,000.00	
Accum. Depr. - Other Mach. & Eqpt.	1 07 05 991		318,287.50
Motor Vehicles	1 07 06 010	838,540.00	
Accum. Depr. - Motor Vehicles	1 07 06 011		25,226.94
Furniture & Fixtures	1 07 07 010	13,127,843.00	
Accumulated Depreciation - Furn. & Fixtures	1 07 07 011		5,106,461.03
Books	1 07 07 020	13,579,858.88	
Accumulated Depreciation - Books	1 07 07 021		3,587,438.41
CIP - Buildings & Other Structures	1 07 10 030	10,208,565.98	
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
Accounts Payable	2 01 01 010		13,236,727.00
Due to Officers and Employees	2 01 01 020		583,110.00
Loans Payable - Domestic	2 01 02 040		144,537,948.99
Due to BIR	2 02 01 010		947,594.00
Due to PagIbig	2 02 01 030		17,800.00
Due to Philhealth	2 02 01 040		12,650.00
Due to Other NGAs	2 02 01 050		91,902.30
Deferred Special Education Tax	2 05 01 020		111,890,095.10
Other Deferred Credits	2 05 01 990		122,319,676.99
Government Equity	3 01 01 010		393,891,077.39
Prior Period Adjustment	3 01 01 020		14,550,759.45
Special Education Tax	4 01 02 050		134,295,206.72
Tax Revenue-Fines and Penalties-Prop. Taxes	4 01 05 020		8,094,205.07

Account Title	Account Code	Debit	Credit
Interest Income	4 02 02 220		340,138.67
Subsidy from Other Funds - City	4 03 01 040		1,501,165.41
Miscellaneous Income	4 06 01 010		49.00
Salaries and Wages-Casual/Contractual	5 01 01 020	3,444,419.45	
Honoraria	5 01 02 100	9,000.00	
Philhealth Contributions	5 01 03 030	42,587.50	
Training Expenses	5 02 02 010	5,116,710.00	
Scholarship Grants / Expenses	5 02 02 020	417,135.00	
Office Supplies Expenses	5 02 03 010	432,224.00	
Drugs and Medicines Expenses	5 02 03 070	10,451.00	
Medical, Dental and Laboratory Supplies Exp.	5 02 03 080	10,036.00	
Textbook & Instructional Materials Expenses	5 02 03 110	2,774,886.00	
Other Supplies and Materials Expenses	5 02 03 990	1,056,715.00	
Water Expenses	5 02 04 010	3,031,849.05	
Electricity Expenses	5 02 04 020	14,337,960.77	
Telephone Expenses	5 02 05 020	92,875.76	
Internet Subscription Expenses	5 02 05 030	215,040.00	
Other Professional Services	5 02 11 990	75,000.00	
Other General Services	5 02 12 990	10,450,437.00	
RM - Buildings & Other Structures	5 02 13 040	1,040,919.16	
Taxes Duties & Licenses	5 02 16 010	297,226.42	
Representation Expenses	5 02 99 030	38,500.00	
Rent Expenses	5 02 99 050	460,000.00	
Donations	5 02 99 080	12,253,461.25	
Other Maintenance & Operating Expenses	5 02 99 990	3,594,890.00	
Interest Expenses	5 03 01 020	3,997,846.71	
Depreciation - Buildings & Other Struct.- Bldgs.	5 05 01 040	12,331,480.72	
Depreciation-Machinery and Equipment	5 05 01 050	2,570,173.32	
Depreciation-Furniture, Fixtures and Books	5 05 01 070	933,328.64	
Discount on Special Education Tax	4 01 02 051	17,338,706.18	
<b>Total</b>		<b><u>P 1,041,916,630.12</u></b>	<b><u>P 1,041,916,630.12</u></b>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**