

CITY OF SAN FERNANDO PAMPANGA
TRIAL BALANCE
AS OF MARCH 2017
SPECIAL EDUCATION FUND

Account Title	Account Code	Debit	Credit
Cash Local Treasury	1-01-01-010	P 2,337,389.33	
Cash in Bank - LCCA	1-01-02-010	223,716,534.42	
Special Education Tax Receivable	1-03-01-030	131,632,210.75	
Due from NGAs	1-03-03-010	284,936.07	
Advances to Special Disbursing Officer	1-03-05-030	1,068,800.00	
Due from Officers & Employees	1-03-06-020	23.90	
Drugs & Medicines Supplies for Distribution	1-04-02-030	10,451.00	
Med Dental & Lab Supplies for Distribution	1-04-02-040	60,662.00	
Property & Equipment for Distribution	1-04-02-090	2,170,124.25	
Other Supplies & Materials for Distribution	1-04-02-990	1,591,697.00	
Office Supplies Inventory	1-04-04-010	3,360.00	
Discount on Advance Payments	1-05-02-010	31,968.88	
Land	1-07-01-010	24,042,020.00	
Other Infrastructure Asset	1-07-03-990	996,555.13	
Buildings	1-07-04-010	1,399,495.72	
School Buildings	1-07-04-020	337,367,235.42	
Accum. Depr. - School Buildings	1-07-04-021		P 56,816,165.35
Office Equipment	1-07-05-020	14,950,038.74	
Accum. Depr. - Office Equipment	1-07-05-021		5,581,293.99
Furniture and Fixtures	1-07-07-010	13,127,843.00	
Accum. Depr. - Furn. and Fixt.	1-07-07-011		4,664,853.89
IT Equipment and Software	1-07-05-030	14,104,390.00	
Accum. Depr.- IT Equipment	1-07-05-031		9,462,259.33
Books	1-07-07-020	13,579,858.88	
Accum. Depr. - Books	1-07-07-021		3,336,879.05
Medical Equipment	1-07-05-110	3,943,510.00	
Accum. Depr. - Medical Equipment	1-07-05-111		1,236,299.67
Technical and Scientific Equipment	1-07-05-140	2,358,280.00	
Accum. Depr. - Tech. and Sci. Equip.	1-07-05-141		1,322,762.53
Other Machineries & Eqpt.	1-07-05-990	838,000.00	
Accum. Depr. - Other Mach. & Eqpt.	1-07-05-991		258,579.97
Motor Vehicles	1-07-06-010	838,540.00	
Accum. Depr. - Motor Vehicles	1-07-06-011		25,226.94
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

Construction in Progress-Bldgs & Other Structures	1-07-10-030	44,230,669.66	
Accounts Payable	2-01-01-010		29,076,833.49
Loans Payable	2-01-02-040		104,838,775.82
Due to BIR	2-02-01-010		420,561.78
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		131,632,210.75
Other Deferred Credits	2-05-01-990		764,847.35
Government Equity	3-01-01-010		393,891,077.39
Prior Period Adjustment	3-01-01-020		5,890,214.31
Special Education Tax	4-01-02-050		121,376,058.37
Tax Revenue-Fines and Penalties-Property Taxes	4-01-05-020		2,669,705.24
Interest Income	4-02-02-220		109,040.41
Salaries and Wages - Casual / Contractual	5-01-01-020	112,299.00	
Philhealth Contributions	5-01-03-030	1,225.00	
Training Expenses	5-02-02-010	3,136,000.00	
Other Supplies and Materials Expenses	5-02-03-990	841,805.00	
Water Expenses	5-02-04-010	475,570.74	
Electricity Expenses	5-02-04-020	2,645,437.98	
Telephone Expenses	5-02-05-020	5,919.61	
Taxes Duties & Licenses	5-02-16-010	96,830.55	
Representation Expenses	5-02-99-030	8,700.00	
Donations	5-02-99-080	7,877,330.48	
Other Maintenance & Operating Expenses	5-02-99-990	361,000.00	
Interest Expenses	5-03-01-020	766,680.27	
Depreciation-Buildings and Other Structures	5-05-01-040	2,221,469.07	
Depreciation-Machinery and Equipment	5-05-01-050	653,430.33	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	241,162.14	
Discount on Special Education Tax	4-01-02-051	16,706,023.53	

TOTAL

P 873,620,710.10

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CERTIFIED CORRECT:

**MARIA GISEL P. RIVERA
CITY ACCOUNTANT**