

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

Account Title	Account Code	Debit	Credit
Cash Local Treasury	1-01-01-010	P 428,720.54	
Cash in Bank - LCCA	1-01-02-010	218,651,903.77	
Special Education Tax Receivable	1-03-01-030	123,817,830.84	
Due from NGAs	1-03-03-010	160,394.90	
Due from Other Funds	1-03-04-050	18,469.78	
Advances to Special Disbursing Officer	1-03-05-030	32,580.00	
Due from Officers & Employees	1-03-06-020	3.90	
Med Dental & Lab Supplies for Distribution	1-04-02-040	50,626.00	
Property & Equipment for Distribution	1-04-02-090	2,185,189.30	
Other Supplies & Materials for Distribution	1-04-02-990	1,376,787.00	
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	379,302,524.52	
Accum. Depr. - School Buildings	1-07-04-021		P 59,290,291.12
Office Equipment	1-07-05-020	14,950,038.74	
Accum. Depr. - Office Equipment	1-07-05-021		5,630,499.24
Furniture and Fixtures	1-07-07-010	13,127,843.00	
Accum. Depr. - Furn. and Fixt.	1-07-07-011		4,812,056.27
IT Equipment and Software	1-07-05-030	14,104,390.00	
Accum. Depr.- IT Equipment	1-07-05-031		9,918,540.52
Books	1-07-07-020	13,579,858.88	
Accum. Depr. - Books	1-07-07-021		3,430,838.81
Medical Equipment	1-07-05-110	3,943,510.00	
Accum. Depr. - Medical Equipment	1-07-05-111		1,308,331.89
Technical and Scientific Equipment	1-07-05-140	2,358,280.00	
Accum. Depr. - Tech. and Sci. Equip.	1-07-05-141		1,378,771.69
Other Machineries & Eqpt.	1-07-05-990	838,000.00	
Accum. Depr. - Other Mach. & Eqpt.	1-07-05-991		278,482.48
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	8,738,552.28	
Accounts Payable	2-01-01-010		3,533,407.18
Loans Payable	2-01-02-040		129,621,152.69
Due to BIR	2-02-01-010		935,440.82
Due to Other NGAs	2-02-01-050		62,532.30
Deferred Special Education Tax	2-05-01-020		123,817,830.84
Other Deferred Credits	2-05-01-990		765,149.28
Other Payables	2-99-99-990		2,280.82

Government Equity	3-01-01-010		393,891,077.39
Prior Period Adjustment	3-01-01-020		7,432,028.22
Special Education Tax	4-01-02-050		127,648,623.77
Tax Revenue-Fines and Penalties-Property Taxes	4-01-05-020		4,426,928.65
Interest Income	4-02-02-220		221,818.32
Miscellaneous Income	4-06-01-010		49.00
Salaries and Wages - Casual / Contractual	5-01-01-020	291,981.00	
Philhealth Contributions	5-01-03-030	3,100.00	
Training Expenses	5-02-02-010	3,279,650.00	
Drugs & Medicines Expenses	5-02-03-070	10,451.00	
Med. Dental & Lab. Supplies Expenses	5-02-03-080	10,036.00	
Other Supplies and Materials Expenses	5-02-03-990	1,056,715.00	
Water Expenses	5-02-04-010	1,153,568.61	
Electricity Expenses	5-02-04-020	5,791,326.25	
Telephone Expenses	5-02-05-020	17,840.23	
Internet Subscription Expenses	5-02-05-030	26,880.00	
Other General Services	5-02-12-990	2,729,718.00	
RM - Buildings & Other Structures	5-02-13-040	991,310.20	
Taxes Duties & Licenses	5-02-16-010	220,742.44	
Representation Expenses	5-02-99-030	12,400.00	
Rent Expenses	5-02-99-050	294,000.00	
Donations	5-02-99-080	8,276,381.25	
Other Maintenance & Operating Expenses	5-02-99-990	1,501,055.00	
Interest Expenses	5-03-01-020	1,748,624.28	
Depreciation-Buildings and Other Structures	5-05-01-040	4,695,594.84	
Depreciation-Machinery and Equipment	5-05-01-050	1,306,860.66	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	482,324.28	
Discount on Special Education Tax	4-01-02-051	16,951,405.94	

TOTAL

P 878,614,640.41

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CERTIFIED CORRECT:

**MARIA GISEL P. RIVERA
CITY ACCOUNTANT**