

**CITY OF SAN FERNANDO PAMPANGA**  
**TRIAL BALANCE**  
**AS OF SEPTEMBER 30, 2017**  
**SPECIAL EDUCATION FUND**

Account Title	Account Code	Debit	Credit
Cash Local Treasury	1-01-01-010	P 984,288.66	
Cash in Bank - LCCA	1-01-02-010	212,434,699.71	
Special Education Tax Receivable	1-03-01-030	117,736,541.45	
Due from NGAs	1-03-03-010	(33,914.00)	
Advances to Special Disbursing Officer	1-03-05-030	973,350.00	
Due from Officers & Employees	1-03-06-020	3.90	
Med Dental & Lab Supplies for Distribution	1-04-02-040	1,145,666.00	
Property & Equipment for Distribution	1-04-02-090	2,185,189.30	
Other Supplies & Materials for Distribution	1-04-02-990	1,508,207.00	
Office Supplies Inventory	1-04-04-010	3,360.00	
Discount on Advance Payments	1-05-02-010	32,206.39	
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	403,769,324.12	
Accum. Depr. - School Buildings	1-07-04-021		P 62,331,368.42
Office Equipment	1-07-05-020	14,950,038.74	
Accum. Depr. - Office Equipment	1-07-05-021		5,679,704.49
Furniture and Fixtures	1-07-07-010	13,127,843.00	
Accum. Depr. - Furn. and Fixt.	1-07-07-011		4,959,258.65
IT Equipment and Software	1-07-05-030	14,104,390.00	
Accum. Depr.- IT Equipment	1-07-05-031		10,374,821.71
Books	1-07-07-020	13,579,858.88	
Accum. Depr. - Books	1-07-07-021		3,524,798.57
Medical Equipment	1-07-05-110	3,943,510.00	
Accum. Depr. - Medical Equipment	1-07-05-111		1,380,364.11
Technical and Scientific Equipment	1-07-05-140	2,358,280.00	
Accum. Depr. - Tech. and Sci. Equip.	1-07-05-141		1,434,780.85
Other Machineries & Eqpt.	1-07-05-990	838,000.00	
Accum. Depr. - Other Mach. & Eqpt.	1-07-05-991		298,384.99
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
Accounts Payable	2-01-01-010		2,162,116.02
Loans Payable	2-01-02-040		144,537,948.99
Due to BIR	2-02-01-010		1,052,402.38
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		117,736,541.45
Other Deferred Credits	2-05-01-990		766,732.68

Government Equity	3-01-01-010		393,891,077.39
Prior Period Adjustment	3-01-01-020		10,111,919.51
Special Education Tax	4-01-02-050		131,028,771.87
Tax Revenue-Fines and Penalties-Property Taxes	4-01-05-020		6,202,715.81
Interest Income	4-02-02-220		293,009.90
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	1,644,229.49	
Philhealth Contributions	5-01-03-030	17,762.50	
Training Expenses	5-02-02-010	3,491,350.00	
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	1,916,044.94	
Electricity Expenses	5-02-04-020	8,359,469.66	
Telephone Expenses	5-02-05-020	36,060.46	
Internet Subscription Expenses	5-02-05-030	107,520.00	
Other Professional Services	5-02-11-990	75,000.00	
Other General Services	5-02-12-990	6,137,675.00	
RM - Buildings & Other Structures	5-02-13-040	991,310.20	
Taxes Duties & Licenses	5-02-16-010	297,226.42	
Representation Expenses	5-02-99-030	21,100.00	
Rent Expenses	5-02-99-050	334,000.00	
Donations	5-02-99-080	9,003,561.25	
Other Maintenance & Operating Expenses	5-02-99-990	1,598,635.00	
Interest Expenses	5-03-01-020	3,146,180.40	
Depreciation-Buildings and Other Structures	5-05-01-040	7,736,672.14	
Depreciation-Machinery and Equipment	5-05-01-050	1,960,290.99	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	723,486.42	
Discount on Special Education Tax	4-01-02-051	17,162,760.49	
<b>TOTAL</b>		<b><u>P 899,540,223.61</u></b>	<b><u>P 899,540,223.61</u></b>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**