

TRIAL BALANCE
 For the period ended July 31, 2013

SPECIAL EDUCATION FUND

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank - Local Currency, Current Account	111	P 1,470,116.75	
Accounts Receivable	121	362.10	
Due from Officers and Employees	123	8.07	
Special Education Tax Receivable	128	51,465,839.29	
Advances to Officers and Employees	148	1,360.00	
Land	201	164,200.00	
Electrification, Power and Energy Structures	205	62,193.44	
School Buildings	212	1,707,662.65	
Other Structures	215	463,467.79	
Office Equipment	221	388,594.50	
Furniture and Fixtures	222	218,756.10	
IT Equipment and Software	223	477,525.70	
Communication Equipment	229	13,500.00	
Firefighting Equipment and Accessories	231	48,000.00	
Sports Equipment	235	21,851.00	
Other Machineries and Equipment	240	365,209.43	
Motor Vehicles	241	190,220.00	
Other Property, Plant and Equipment	250	29,105.50	
Construction in Progress - Agency Assets	264	7,895.00	
Accumulated Depreciation - Elect., Power and Energy Stu.	305		P 42,447.02
Accumulated Depreciation - School Buildings	312		688,541.83
Accumulated Depreciation - Other Structures	315		106,975.79
Accumulated Depreciation - Office Equipment	321		263,557.19
Accumulated Depreciation - Furniture and Fixtures	322		128,379.17
Accumulated Depreciation - IT Equipment	323		279,671.49
Accumulated Depreciation - Communication Equipment	329		3,041.25
Accumulated Depreciation - Firefighting Equip and Accesories	331		4,320.00
Accumulated Depreciation - Sports Equipment	335		4,370.53
Accumulated Depreciation - Other Machineries and Equipment	340		75,006.53
Accumulated Depreciation - Motor Vehicles	341		105,979.71
Accumulated Depreciation - Other Prop., Plant and Equip.	350		20,390.63
Accounts Payable	401		148,326.00
Due to Officers and Employees	403		21,002.00
Due to BIR	412		8,908.54
Due to LGUs	418		91,456.32
Due to Other Funds	424		7,798.82
Deffered Special Education Tax Income	452		51,530,955.63
Other Deferred Credits	455		44,185.40

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Government Equity	501		3,132,062.91
Special Education Tax	591		1,379,895.64
Fines and Penalties - Local Taxes	599		102,813.49
Prior Years' Adjustments	684		(12,140.65)
Honoraria	720	355,021.66	
Traveling Expenses - Local	751	10,462.00	
Training Expenses	753	6,900.00	
Office Supplies Expenses	755	26,053.70	
Gasoline, Oil and Lubricants Expenses	761	92,774.20	
Other Supplies Expenses	765	77,816.25	
Telephone Expenses - Mobile	773	8,500.00	
Printing and Binding Expenses	781	19,803.00	
Representation Expenses	783	27,814.00	
General Services	795	109,572.38	
Repairs and Maintenance - IT Equipment and Software	823	22,780.00	
Repairs and Maintenance - Motor Vehicles	841	21,179.00	
Insurance Expenses	893	6,788.12	
Discount on Special Education Tax	955	105,591.61	
Other Maintenance and Operating Expenses	969	191,022.00	
TOTAL >>>		P 58,177,945.24	P 58,177,945.24

PREPARED BY:


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 Administrative Aide IV

CERTIFIED CORRECT:


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 Municipal Accountant