

TRIAL BALANCE
 For the period ended April 30, 2013

SPECIAL EDUCATION FUND

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Payroll Fund	106	P 490.00	
Cash in Bank - Local Currency, Current Account	111	1,621,557.39	
Accounts Receivable	121	362.10	
Due from Officers and Employees	123	8.07	
Special Education Tax Receivable	128	52,544,558.19	
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	201,256.10	
IT Equipment and Software	223	467,078.70	
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	355,775.43	
Motor Vehicles	241	190,220.00	
Other Property, Plant and Equipment	250	24,155.50	
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		195,426.00
Due to Officers and Employees	403		21,002.00
Due to BIR	412		10,653.67
Due to LGUs	418		155,302.07
Due to Other Funds	424		6,954.09
Other Payables	439		1,482.00

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 For the period ended April 30, 2013

SPECIAL EDUCATION FUND

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Deffered Special Education Tax Income	452		52,609,674.53
Other Deferred Credits	455		43,327.53
Government Equity	501		3,132,062.91
Special Education Tax	591		822,819.32
Fines and Penalties - Local Taxes	599		55,398.17
Prior Years' Adjustments	684		(12,140.00)
Honoraria	720	238,021.66	
Travelling Expenses - Local	751	4,462.00	
Training Expenses	753	3,900.00	
Office Supplies Expenses	755	2,845.95	
Gasoline, Oil and Lubricants Expenses	761	20,852.41	
Other Supplies Expenses	765	8,400.00	
Telephone Expenses - Mobile	773	4,250.00	
Representation Expenses	783	13,750.00	
General Services	795	77,502.28	
Repairs and Maintenance - IT Equipment and Software	823	10,290.00	
Insurance Expenses	893	6,788.12	
Discount on Special Education Tax	955	62,899.15	
Other Maintenance and Operating Expenses	969	26,496.00	
TOTAL >>>		P 58,764,643.43	P 58,764,643.43

PREPARED BY:

ARLENE F. BILOG
 Administrative Aide IV

CERTIFIED CORRECT:

ERNAN M. FUNA, CPA
 Municipal Accountant