

TRIAL BALANCE
Special Education Fund
As of January, 2012

Account Titles	Account Code	Debit	Credit
	102	345.74	
Cash- Collecting Officer	103	17,759,097.48	
Cash- Disbursing Officers	111	6,050,174.31	
Cash in Bank-Local Currency			6,050,174.31
PVB-SEF Collection			
Due from Officers and Employees	123	974,564.95	
Special Education Tax Receivable	128	71,250,507.63	
Due from Other Funds	144	16,714,061.35	
Receivables- Disallowances/Charges	146	56,000.00	
Other Receivables	149	19,500.00	
Land Improvement	202	96,086.32	
Office Buildings	211	8,498,390.92	
School Buildings	212	9,619,602.77	
Office Equipment	221	970,452.00	
Furniture and Fixtures	222	3,031,170.83	
Library Books	224	3,501,718.60	
Other Machineries & Equipment	240	239,000.00	
Other Property, Plant & Equipment	250	583,220.30	
Other Assets	280	2,417,227.80	
Accumulated Depreciation -Office building	311		3,084,915.82
Accumulated Depreciation School building	312		2,289,177.13
Accumulated Depreciation -Office Equipment	321		388,502.04
Accumulated Depreciation Office Furniture	322		1,531,345.30
Accumulated Depreciation Library Books	324		2,100,029.17
Accumulated Depreciation -Other Machineries & Eqpt.	340		169,815.00
Accounts Payable	401		5,218,649.24
Due to Officers & Employees	403		86,700.00
Due to BIR	412		638,158.44
Due to GSIS	413		96,610.06
Due to other Funds	424		4,191,108.08
Other Payables	439		256,069.90
Deferred Real Property Tax Income	451		71,250,507.63
Other Deferred Credits	455		96,730.43
Government Equity	501		45,864,251.70
Special Education Fund	591		5,118,553.56
Fines & Penalties-Tax Revenue	599		339,123.41
Prior Year's Adjustment	684		912.18
General Services	795	549,000.00	
Donations	878	99,891.00	
Depreciation-Office Building	911	25,495.17	
Depreciation-School Building	912	28,858.84	
Depreciation-Office Equipment	921	7,315.52	
Depreciation-Furnitures & Fixtures	922	21,762.54	
Depreciation-Library Books	924	26,262.89	
Depreciation-Other Machineries & Eqpt.	940	1,792.50	
Discount on Special Education Tax	955	159,659.63	
Grand Total		142,701,159.09	142,701,159.09

CERTIFIED CORRECT:

Nanette A. Dario
NANETTE A. DARIO

City Accountant

February 28, 2012

Date