

CITY GOVERNMENT OF PUERTO PRINCESA  
 SPECIAL EDUCATIONAL FUND  
 Statement of Cash Flow  
 For the month of December, 2014

**Cash Flow from Operation Activities:**

Cash Inflows:	
Collection from taxpayers	15,745,682.22
Interest Income	13,534.62
Other Receipts	-
Total Cash Inflow	<u>15,759,216.84</u>

Cash Outflows:

Payments	
To Suppliers & Creditors	812,778.08
To Officers & Employees	286,730.00
Other Expenses	2,708.22
Total Cash Outflow	<u>1,102,216.30</u>

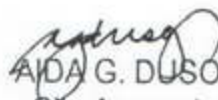
Net Cash Flow from Operating Activities	<u>14,657,000.54</u>
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**Cash Flow from Investing Activities**

Cash Inflows:	
From Sale of Property, Plant & Equipment	-
Cash Outflows:	
To Purchase Property, Plant & Equipment	-
Net Cash from Investing Activities	-

Net Increase ( Decrease) in Cash	14,657,000.54
Cash at the Beginning of the period	69,462,659.10
Cash at the End of December, 2014	<u>84,119,659.64</u>

CERTIFIED CORRECT:

  
 AIDA G. DUSONG  
 City Accountant

City Government of Puerto Princesa  
**Statement of Income and Expenses**  
 As of December, 2014

**Income**

Special Education Tax	591	47,248,666.80		
Less: Discount on Special Education Tax	955	392.34		
Fines and Penalties-Tax Revenue	599			47,248,274.46
Interest Income	664			4,679,051.10
<b>Total Income</b>				120,906.76
				<b>52,048,232.32</b>

**Less: Expenses**

**PERSONAL SERVICES**

Salaries & Wages	705	3,402,675.00		
Other Bonuses and Allowances	719	1,600,000.00		
Honoraria	720	385,800.00		
				<b>5,388,475.00</b>

**MAINTENANCE AND OTHER OPERATING EXPENSES**

Travelling Expenses	751	4,432,966.12		
Training Expenses	753	100,933.00		
Office Supplies Expenses	755	2,352,825.80		
Drugs & Medicines Expenses	759	148,860.00		
Other Supplies Expenses	765	3,100,126.60		
Rent Expenses	782	825,000.00		
Transportation and Delivery Expenses	784	18,737.32		
Repairs & Maint -School Bldg.	812	578,592.85		
Grants and Donations	878	6,830,209.39		
Taxes Duties & Licenses	891	24,181.35		
Depreciation-Office Building	911	305,942.04		
Depreciation Expense- School Building	912	346,306.08		
Depreciation Expense- Office Equipment	921	189,632.45		
Depreciation Expense- Fur. and Fixtures	922	247,237.38		
Depreciation Expense- Library Books	924	313,525.68		
Depreciation Expense- Other Equipment	940	5,400.00		
Other maintenance & Operating Expenses	969	44,850.00		

**TOTAL MOOE**

**Total Expenses** 19,865,326.06

**Net** 25,253,801.06

**Add:** Adjustment & Subsidy From 26,794,431.26

Prior Years Adjustments (626,405.80)

**Net Income** 26,168,025.46


Certified Correct:

*Aida G. Dusong*  
 AIDA G. DUSONG  
 City Accountant

**FINAL TRIAL BALANCE**  
**Special Education Fund**  
**As of December 30, 2014**

Account Titles	Account Code	Debit	Credit
Cash- Collecting Officer	102	500.50	
Cash- Disbursing Officers	103	8,274,097.48	
Cash in Bank-Local Currency	111	75,845,061.66	
PVB-SEF Collection			75,845,061.66
Due from Officers and Employees	123	521,865.95	
Special Education Tax Receivable	128	97,075,691.82	
Due from Other Funds	144	10,834,581.58	
Advances to Constructors	181	8,749.63	
Office Buildings	211	8,498,390.92	
School Buildings	212	9,619,602.77	
Office Equipment	221	3,022,322.00	
Furniture and Fixtures	222	2,907,730.83	
Library Books	224	3,483,618.60	
Construction In Progress	264	8,327,104.06	
Other Assets	290	2,515,331.80	
Accumulated Depreciation -Office building	311		3,977,246.77
Accumulated Depreciation School building	312	-	3,278,592.33
Accumulated Depreciation -Office Equipment	321	-	604,044.08
Accumulated Depreciation Office Furniture	322		1,729,589.79
Accumulated Depreciation Library Books	324		3,000,423.32
Accounts Payable	401		2,080,720.22
Due to Officers & Employees	403		73,675.00
Due to BIR	412		892,847.57
Due to other Funds	424		4,618.90
Guaranty Deposit Payable	426		817,613.47
Other Payables	439		74,999.05
Deferred Special Education Tax Income	452	-	97,075,691.82
Other Deferred Credits	455		1,609,578.93
Government Equity	501		115,715,008.35
<b>Grand Total</b>		<b>230,934,649.60</b>	<b>230,934,649.60</b>

CERTIFIED CORRECT:

  
**AIDA G. DUSONG**  
 City Accountant

February 05, 2015  
 Date

**TRIAL BALANCE**  
**Special Education Fund**  
**As of December 30, 2014**

Account Titles	Account Code	Debit	Credit
Cash- Collecting Officer	102	500.50	
Cash- Disbursing Officers	103	8,274,097.48	
Cash in Bank-Local Currency	111	75,845,061.66	
PVB-SEF Collection			75,845,061.66
Due from Officers and Employees	123	521,865.95	
Special Education Tax Receivable	128	97,075,691.82	
Due from Other Funds	144	10,834,581.58	
Advances to Constructors	181	8,749.63	
Office Buildings	211	8,498,390.92	
School Buildings	212	9,619,602.77	
Office Equipment	221	3,022,322.00	
Furniture and Fixtures	222	2,907,730.83	
Library Books	224	3,483,618.60	
Construction In Progress	264	8,327,104.06	
Other Assets	290	2,515,331.80	
Accumulated Depreciation -Office building	311		3,977,246.77
Accumulated Depreciation School building	312	-	3,278,592.33
Accumulated Depreciation -Office Equipment	321	-	604,044.08
Accumulated Depreciation Office Furniture	322		1,729,589.79
Accumulated Depreciation Library Books	324		3,000,423.32
Accounts Payable	401		2,080,720.22
Due to Officers & Employees	403		73,675.00
Due to BIR	412		892,847.57
Due to other Funds	424		4,618.90
Guaranty Deposit Payable	426		817,613.47
Other Payables	439		74,999.05
Deferred Special Education Tax Income	452	-	97,075,691.82
Other Deferred Credits	455		1,609,578.93
Government Equity	501		89,546,982.89
Special Education Tax	591		47,248,666.80
Fines & Penalties-Tax Revenue	599	-	4,679,051.10
Interest Income	664	-	120,906.76
Prior Year's Adjustment	684	626,405.80	
Salaries & Wages	705	3,402,675.00	
Other Bonuses and Allowances	719	1,600,000.00	
Honoraria	720	385,800.00	
Travelling Expenses-Local	751	4,432,966.12	
Training Expenses	753	100,933.00	
Office Supplies Expenses	755	2,352,825.80	
Medicines & Drugs Expenses	759	148,860.00	
Other Supplies Expenses	765	3,100,126.60	
Rent Expenses	782	825,000.00	
Transportation and delivery Expenses	784	18,737.32	
Repairs & Maintenance-School Building	812	578,592.85	
Donations	878	6,830,209.39	
Taxes Duties & Licenses	891	24,181.35	
Depreciation-Office Building	911	305,942.04	
Depreciation-School Building	912	346,306.08	
Depreciation-Office Equipment	921	189,632.45	
Depreciation-Furnitures & Fixtures	922	247,237.38	
Depreciation-Library Books	924	313,525.68	
Depreciation-Other Machineries & Eqpt.	940	5,400.00	
Discount on Special Education Tax	955	392.34	
Other Maintenance & Operating Expenses	969	44,850.00	
<b>Grand Total</b>		<b>256,815,248.80</b>	<b>256,815,248.80</b>

CERTIFIED CORRECT:

  
**AIDA G. DUSONG**  
City Accountant

February 05, 2015

Date

GOVERNMENT OF PUERTO PRINCESA  
**BALANCE SHEET**  
 As of December, 2014  
**SPECIAL EDUCATION FUND**

**ASSETS**

**CURRENT ASSETS**

**Cash**

Cash Collecting Officer	500.50	
Cash Disbursing Officers	8,274,097.48	
Cash in Bank Local Currency Current Accounts	75,845,061.66	84,119,659.64

**Receivables**

Due from Officers and Employees	521,865.95	
Special Education Tax Receivables	97,075,691.82	
Construction in Progress	8,327,104.06	
Advances to Contractors	8,749.63	
Due from Other Funds	10,834,581.58	116,767,993.04

<b>Total Current Assets</b>		<b>200,887,652.68</b>
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**Fixed Assets**

Office Buildings	3,498,390.92	
Less: Accumulated Depreciation-Office Building	3,977,246.77	4,521,144.15
School Buildings	9,619,602.77	
Less: Accumulated Depreciation-School Building	3,278,592.33	6,341,010.44
Office Equipment	3,022,322.00	
Less: Accumulated Depreciation-Other Equipment	604,044.08	2,418,277.92
Furniture and Fixtures	2,907,730.83	
Less: Accumulated Depreciation-Furniture & Fixture	1,729,589.79	1,178,141.04
Library Books	3,483,618.60	
Less: Accumulated Depreciation-Library Books	3,000,423.32	483,195.28
Other Assets	2,515,331.80	2,515,331.80

<b>Total Fixed Assets</b>		<b>17,457,100.63</b>
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<b>Total Assets</b>		<b><u>218,344,753.31</u></b>
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**Liability and Equity**

**Current Liabilities**

Accounts Payable	2,080,720.22	
Due to officers & Employees	73,675.00	
Due to BIR	892,847.57	
Due to Other Funds	4,618.90	
Guaranty Deposit Payable	817,613.47	
Other Payables	74,999.05	3,944,474.21

Deferred Credits	-	
Deferred Real Property Special Education Tax	97,075,691.82	
Other Deferred Credits	1,609,578.93	98,685,270.75

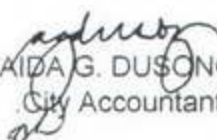
<b>Total Liabilities</b>		<b>102,629,744.96</b>
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**Equity**

Government Equity	89,546,982.89	
Retained Operating Surplus	<b>26,168,025.46</b>	
<b>Total Equity</b>		<b>115,715,008.35</b>

<b>Total Liabilities &amp; Equity</b>		<b><u>218,344,753.31</u></b>
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Certified Correct:

  
 AIDA G. DUSONG  
 City Accountant

CITY GOVERNMENT OF PUERTO PRINCESA  
SPECIAL EDUCATIONAL FUND  
Statement of Cash Flow  
For the month of November, 2014

**Cash Flow from Operation Activities:**

Cash Inflows:	
Collection from taxpayers	2,238,525.82
Interest Income	-
Other Receipts	16,520.00
Total Cash Inflow	<u>2,255,045.82</u>
Cash Outflows:	
Payments	
To Suppliers & Creditors	3,297,953.89
To Officers & Employees	336,360.00
Other Expenses	-
Total Cash Outflow	<u>3,634,313.89</u>
Net Cash Flow from Operating Activities	<u>(1,379,268.07)</u>
<b>Cash Flow from Investing Activities</b>	
Cash Inflows:	
From Sale of Property, Plant & Equipment	99,200.00
Cash Outflows:	
To Purchase Property, Plant & Equipment	-
Net Cash from Investing Activities	-
Net Increase ( Decrease) in Cash	(1,379,268.07)
Cash at the Beginning of the period	70,841,927.17
Cash at the End of November, 2014	<u><u>69,462,659.10</u></u>

CERTIFIED CORRECT:

AIDA G. DUSONG  
City Accountant

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GOVERNMENT OF PUERTO RINC  
**BALANCE SHEET**  
 As of November, 2014  
**SPECIAL EDUCATION FUND**

**ASSETS**

**CURRENT ASSETS**

<b>Cash</b>		
Cash Collecting Officer	500.50	
Cash Disbursing Officers	8,274,097.48	
Cash in Bank Local Currency Current Accounts	<u>61,188,061.12</u>	69,462,659.10
<b>Receivables</b>		
Due from Officers and Employees	521,865.95	
Special Education Tax Receivables	109,781,015.84	
Construction in Progress	8,327,104.06	
Advances to Contractors	8,749.63	
Due from Other Funds	<u>10,834,581.58</u>	<u>129,473,317.06</u>
<b>Total Current Assets</b>		<b>198,935,976.16</b>

**Fixed Assets**

Office Buildings	8,498,390.92	-
Less: Accumulated Depreciation-Office Building	<u>3,951,751.60</u>	4,546,639.32
School Buildings	9,619,602.77	
Less: Accumulated Depreciation-School Building	<u>3,249,733.49</u>	6,369,869.28
Office Equipment	3,022,322.00	
Less: Accumulated Depreciation-Other Equipment	<u>581,339.53</u>	2,440,982.47
Furniture and Fixtures	2,907,730.83	
Less: Accumulated Depreciation-Furniture & Fixture	<u>1,703,448.30</u>	1,204,282.53
Library Books	3,483,618.60	
Less: Accumulated Depreciation-Library Books	<u>2,974,296.18</u>	509,322.42
Other Assets	<u>2,515,331.80</u>	17,586,427.82
<b>Total Fixed Assets</b>		<u>216,522,403.98</u>
<b>Total Assets</b>		

**Liability and Equity**

<b>Current Liabilities</b>		
Accounts Payable	126,926.00	
Due to officers & Employees	73,675.00	
Due to BIR	1,181,312.29	
Due to Other Funds	4,618.90	
Guaranty Deposit Payable	868,212.37	
Other Payables	<u>83,420.21</u>	2,338,164.77
Deferred Credits		
Deferred Real Property Special Education Tax	109,781,015.84	
Other Deferred Credits	<u>181,583.29</u>	<u>109,962,599.13</u>
<b>Total Liabilities</b>		<b>112,300,763.90</b>
<b>Equity</b>		
Government Equity	89,546,982.89	
Retained Operating Surplus	<u>14,674,657.19</u>	104,221,640.08
<b>Total Equity</b>		<b>216,522,403.98</b>
<b>Total Liabilities &amp; Equity</b>		

Certified Correct:

AIDA G. DUSONG  
 City Accountant

City Government of Puerto Prince  
**Statement of Income and Expenses**  
As of November, 2014

**Income**

Special Education Tax	591	33,479,761.39	
Less: Discount on Special Education Tax	955	392.34	33,479,369.05
Fines and Penalties-Tax Revenue	599		4,108,696.77
Interest Income	664		107,374.14
<b>Total Income</b>			<b>37,695,439.96</b>

**Less: Expenses**

**PERSONAL SERVICES**

Salaries & Wages	705	2,436,410.00	
Other Bonuses and Allowances	719	1,600,000.00	
Honoraria	720	229,560.00	4,265,970.00

**MAINTENANCE AND OTHER OPERATING EXPENSES**

Travelling Expenses	751	4,024,804.76	
Training Expenses	753	90,050.00	
Office Supplies Expenses	755	2,242,235.95	
Drugs & Medicines Expenses	759	148,860.00	
Other Supplies Expenses	765	2,903,683.00	
Rent Expenses	782	825,000.00	
Repairs & Maint -School Bldg.	812	108,189.00	
Grants and Donations	878	6,326,768.69	
Taxes Duties & Licenses	891	21,474.43	
Depreciation-Office Building	911	280,446.87	
Depreciation Expense- School Building	912	317,447.24	
Depreciation Expense- Office Equipment	921	166,927.90	
Depreciation Expense- Fur. and Fixtures	922	221,095.89	
Depreciation Expense- Library Books	924	287,398.54	
Depreciation Expense- Other Equipment	940	5,400.00	
Other maintenance & Operating Expenses	969	44,850.00	

<b>TOTAL MOOE</b>			18,014,632.27
<b>Total Expenses</b>			<b>22,280,602.27</b>

<b>Net</b>			<b>15,414,837.69</b>
<b>Add:</b> Adjustment & Subsidy From Prior Years Adjustments			(740,180.50)

<b>Net Income</b>			<b>14,674,657.19</b>
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Certified Correct:

AIDA G. DUSONG  
*dt*  
City Accountant



**TRIAL BALANCE**  
**Special Education Fund**  
**As of November 30, 2014**

Account Titles	Account Code	Debit	Credit
Cash- Collecting Officer	102	500.50	
Cash- Disbursing Officers	103	8,274,097.48	
Cash in Bank-Local Currency	111	61,188,061.12	
PVB-SEF Collection			61,188,061.12
Due from Officers and Employees	123	521,865.95	
Special Education Tax Receivable	128	109,781,015.84	
Due from Other Funds	144	10,834,581.58	
Advances to Constructors	181	8,749.63	
Office Buildings	211	8,498,390.92	
School Buildings	212	9,619,602.77	
Office Equipment	221	3,022,322.00	
Furniture and Fixtures	222	2,907,730.83	
Library Books	224	3,483,618.60	
Construction In Progress	264	8,327,104.06	
Other Assets	290	2,515,331.80	
Accumulated Depreciation -Office building	311		3,951,751.60
Accumulated Depreciation School building	312	-	3,249,733.49
Accumulated Depreciation -Office Equipment	321	-	581,339.53
Accumulated Depreciation Office Furniture	322		1,703,448.30
Accumulated Depreciation Library Books	324		2,974,296.18
Accounts Payable	401		126,926.00
Due to Officers & Employees	403		73,675.00
Due to BIR	412		1,181,312.29
Due to other Funds	424		4,618.90
Guaranty Deposit Payable	426		868,212.37
Other Payables	439		83,420.21
Deferred Special Education Tax Income	452	-	109,781,015.84
Other Deferred Credits	455		181,583.29
Government Equity	501		89,546,982.89
Special Education Tax	591		33,479,761.39
Fines & Penalties-Tax Revenue	599	-	4,108,696.77
Interest Income	664	-	107,374.14
Prior Year's Adjustment	684	740,180.50	
Salaries & Wages	705	2,436,410.00	
Other Bonuses and Allowances	719	1,600,000.00	
Honoraria	720	229,560.00	
Travelling Expenses-Local	751	4,024,804.76	
Training Expenses	753	90,050.00	
Office Supplies Expenses	755	2,242,235.95	
Medicines & Drugs Expenses	759	148,860.00	
Other Supplies Expenses	765	2,903,683.00	
Rent Expenses	782	825,000.00	
Repairs & Maintenance-School Building	812	108,189.00	
Donations	878	6,326,768.69	
Taxes Duties & Licenses	891	21,474.43	
Depreciation-Office Building	911	280,446.87	
Depreciation-School Building	912	317,447.24	
Depreciation-Office Equipment	921	166,927.90	
Depreciation-Furnitures & Fixtures	922	221,095.89	
Depreciation-Library Books	924	287,398.54	
Depreciation-Other Machineries & Eqpt.	940	5,400.00	
Discount on Special Education Tax	955	392.34	
Other Maintenance & Operating Expenses	969	44,850.00	
<b>Grand Total</b>		<b>252,004,148.19</b>	<b>252,004,148.19</b>

CERTIFIED CORRECT:

**AIDA G. DUSONG**  
*AIDA G. DUSONG* City Accountant

January 07, 2014, 2014

Date

**CITY GOVERNMENT OF PUERTO PRINCESA**  
**SPECIAL EDUCATIONAL FUND**  
Statement of Cash Flow  
For the month of October, 2014

**Cash Flow from Operation Activities:**

Cash Inflows:	
Collection from taxpayers	2,770,882.42
Interest Income	6,780.33
Other Receipts	-
Total Cash Inflow	<u>2,777,662.75</u>
Cash Outflows:	
Payments	
To Suppliers & Creditors	4,265,801.80
To Officers & Employees	336,360.00
Other Expenses	7,690.84
Total Cash Outflow	<u>4,609,852.64</u>
Net Cash Flow from Operating Activities	<u>(1,832,189.89)</u>

**Cash Flow from Investing Activities**

Cash Inflows:	
From Sale of Property, Plant & Equipment	298,600.00
Cash Outflows:	
To Purchase Property, Plant & Equipment	-
Net Cash from Investing Activities	-

Net Increase ( Decrease) in Cash	(1,832,189.89)
Cash at the Beginning of the period	72,674,117.06
Cash at the End of October, 2014	<u>70,841,927.17</u>

CERTIFIED CORRECT:

  
AIDA G. DUSONG  
City Accountant

City Government of Puerto Princesa  
**Statement of Income and Expenses**  
As of October, 2014

**Income**

Special Education Tax	591	31,715,535.92	
Less: Discount on Special Education Tax	955	392.34	<b>31,715,143.58</b>
Fines and Penalties-Tax Revenue	599		3,683,034.12
Interest Income	664		107,374.14
<b>Total Income</b>			<b><u>35,505,551.84</u></b>

**Less: Expenses**

**PERSONAL SERVICES**

Salaries & Wages	705	2,429,435.00	
Other Bonuses and Allowances	719	1,600,000.00	
Honoraria	720	229,560.00	<b>4,258,995.00</b>

**MAINTENANCE AND OTHER OPERATING EXPENSES**


Travelling Expenses	751	3,824,417.44	
Training Expenses	753	90,050.00	
Office Supplies Expenses	755	2,148,349.10	
Drugs & Medicines Expenses	759	148,860.00	
Other Supplies Expenses	765	2,703,683.00	
Rent Expenses	782	825,000.00	
Grants and Donations	878	6,326,768.69	
Taxes Duties & Licenses	891	21,474.43	
Depreciation-Office Building	911	254,951.70	
Depreciation Expense- School Building	912	288,588.40	
Depreciation Expense- Office Equipment	921	144,223.35	
Depreciation Expense- Fur. and Fixtures	922	196,442.40	
Depreciation Expense- Library Books	924	261,271.40	
Depreciation Expense- Other Equipment	940	5,400.00	
Other maintenance & Operating Expenses	969	44,850.00	

<b>TOTAL MOOE</b>			17,284,329.91
<b>Total Expenses</b>			<b><u>21,543,324.91</u></b>

<b>Net</b>			<b>13,962,226.93</b>
<b>Add:</b> Adjustment & Subsidy From Prior Years Adjustments			(740,180.50)

<b>Net Income</b>			<b><u>13,222,046.43</u></b>
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Certified Correct:

  
AIDA G. DUSONG  
City Accountant

GOVERNMENT OF PUERTO PRINCESA  
**BALANCE SHEET**  
 As of October, 2014  
**SPECIAL EDUCATION FUND**

**ASSETS**

**CURRENT ASSETS**

**Cash**

Cash Collecting Officer	500.50	
Cash Disbursing Officers	8,274,097.48	
Cash in Bank Local Currency Current Accounts	62,567,329.19	70,841,927.17

**Receivables**

Due from Officers and Employees	535,865.95	
Special Education Tax Receivables	110,933,822.01	
Construction in Progress	4,651,722.51	
Advances to Contractors	229,256.46	
Due from Other Funds	10,834,581.58	127,185,248.51

**Total Current Assets**

198,027,175.68

**Fixed Assets**

Office Buildings	8,498,390.92	
Less: Accumulated Depreciation-Office Building	3,926,256.43	4,572,134.49
School Buildings	9,619,602.77	
Less: Accumulated Depreciation-School Building	3,220,874.74	6,398,728.03
Office Equipment	3,022,322.00	
Less: Accumulated Depreciation-Other Equipment	558,634.89	2,463,687.11
Furniture and Fixtures	2,808,530.83	
Less: Accumulated Depreciation-Furniture & Fixture	1,678,794.81	1,129,736.02
Library Books	3,483,618.60	
Less: Accumulated Depreciation-Library Books	2,948,169.04	535,449.56
Other Assets	2,515,331.80	2,515,331.80

**Total Fixed Assets**

17,615,067.01

**Total Assets**

215,642,242.69

**Liability and Equity**

**Current Liabilities**

Accounts Payable	126,926.00	
Due to officers & Employees	73,675.00	
Due to BIR	1,040,390.34	
Due to Other Funds	2,098.90	
Guaranty Deposit Payable	479,935.32	
Other Payables	83,420.21	1,806,445.77

Deferred Credits

Deferred Real Property Special Education Tax	110,933,822.01	
Other Deferred Credits	132,945.59	111,066,767.60

**Total Liabilities**

112,873,213.37


**Equity**

Government Equity	89,546,982.89	
Retained Operating Surplus	13,222,046.43	
Total Equity		102,769,029.32

**Total Liabilities & Equity**

215,642,242.69


Certified Correct:

  
 AIDA G. DUSONG  
 City Accountant

**TRIAL BALANCE**  
**Special Education Fund**  
**As of October 31, 2014**

Account Titles	Account Code	Debit	Credit
Cash- Collecting Officer	102	500.50	
Cash- Disbursing Officers	103	8,274,097.48	
Cash in Bank-Local Currency	111	62,567,329.19	
PVB-SEF Collection			62,567,329.19
Due from Officers and Employees	123	535,865.95	
Special Education Tax Receivable	128	110,933,822.01	
Due from Other Funds	144	10,834,581.58	
Advances to Constructors	181	229,256.46	
Office Buildings	211	8,498,390.92	
School Buildings	212	9,619,602.77	
Office Equipment	221	3,022,322.00	
Furniture and Fixtures	222	2,808,530.83	
Library Books	224	3,483,618.60	
Construction In Progress	264	4,651,722.51	
Other Assets	290	2,515,331.80	
Accumulated Depreciation -Office building	311		3,926,256.43
Accumulated Depreciation School building	312	-	3,220,874.74
Accumulated Depreciation -Office Equipment	321	-	558,634.89
Accumulated Depreciation Office Furniture	322		1,678,794.81
Accumulated Depreciation Library Books	324		2,948,169.04
Accounts Payable	401		126,926.00
Due to Officers & Employees	403		73,675.00
Due to BIR	412		1,040,390.34
Due to other Funds	424		2,098.90
Guaranty Deposit Payable	426		479,935.32
Other Payables	439		83,420.21
Deferred Special Education Tax Income	452		110,933,822.01
Other Deferred Credits	455		132,945.59
Government Equity	501		89,546,982.89
Special Education Tax	591		31,715,535.92
Fines & Penalties-Tax Revenue	599	-	3,683,034.12
Interest Income	664	-	107,374.14
Prior Year's Adjustment	684	740,180.50	
Salaries & Wages	705	2,429,435.00	
Other Bonuses and Allowances	719	1,600,000.00	
Honoraria	720	229,560.00	
Travelling Expenses-Local	751	3,824,417.44	
Training Expenses	753	90,050.00	
Office Supplies Expenses	755	2,148,349.10	
Medicines & Drugs Expenses	759	148,860.00	
Other Supplies Expenses	765	2,703,683.00	
Rent Expenses	782	825,000.00	
Donations	878	6,326,768.69	
Taxes Duties & Licenses	891	21,474.43	
Depreciation-Office Building	911	254,951.70	
Depreciation-School Building	912	288,588.40	
Depreciation-Office Equipment	921	144,223.35	
Depreciation-Furnitures & Fixtures	922	196,442.40	
Depreciation-Library Books	924	261,271.40	
Depreciation-Other Machineries & Eqpt.	940	5,400.00	
Discount on Special Education Tax	955	392.34	
Other Maintenance & Operating Expenses	969	44,850.00	
<b>Grand Total</b>		<b>250,258,870.35</b>	<b>250,258,870.35</b>

CERTIFIED CORRECT:

  
**AIDA G. DUSONG**  
City Accountant

November 27, 2014

 Date