

MUNICIPALITY OF CARDONA  
TRIAL BALANCE  
Special Education Fund  
For the Period Ended April 30, 2012

Account Title	Account No.	Debit Balance	Credit Balance
Cash in Vault	101	14,098.39	
Payroll Fund	106	-	
Cash in Bank - Local Currency, Current Account	111	4,174,510.16	
Special Education Tax Receivables	128	5,106,158.45	
Advances to Officers and Employees	148	-	
Land Improvements	202	49,814.00	
School Buildings	212	302,631.80	
Office Equipment	221	188,799.00	
Accumulated Depreciation-Office Equipment	321		98,894.97
Furnitures and Fixtures	222	373,745.99	
Accumulated Depreciation-Furnitures and Fixtures	322		328,061.23
IT Equipment and Softwares	223	195,550.00	
Accumulated Depreciation-IT Equipment and Softwares	323		109,119.80
Library Books	224	18,248.10	
Accumulated Depreciation-Library Books	324		16,423.29
Motor Vehicle	241	165,888.00	
Accumulated Depreciation-Motor Vehicle	341		98,532.74
Other Property, Plant and Equipment	250	175,949.00	
Accumulated Depreciation-Plant, Property and Equipment	350		143,055.00
Accounts Payable	401		-
Due to BIR	412		3,802.87
Due to LGUs	418		1,347,767.63
Other Payables	439		-
Deferred Special Education Tax Income	452		5,106,158.45
Government Equity	501		2,061,081.93
Special Education Tax	591		1,809,518.39
Interest Income	664		-
Prior Years' Adjustment	684	-	
Honoraria	720	-	
Travelling Expenses- Local	751	9,300.00	
Training Expenses	753	1,100.00	
Office Supplies Expenses	755	-	
Instructional Expenses	763	-	
Other Supplies Expenses	765	-	
Electricity Expenses	767	16,083.20	
Telephone Expenses-Landline	772	3,392.24	
Internet Expenses	774	3,960.00	
Rewards & Other Claims	788	-	
Repairs and Maintenance-School Buildings	812	19,554.00	
Repairs and Maintenance-Motor Vehicle	841	-	
Discount on Special Education Tax	955	127,568.97	
Other Maintenance and Operating Expenses	969	175,065.00	
		11,121,416.30	11,121,416.30

Noted by:

ANALEE F. DE JESUS

Prepared by:

ZENIFLOR F. SAN JOSE  
Administrative Aide V1