



City Government of Marikina

Balance Sheet

As of September 30, 2012

Condensed
Special Education Fund

ASSETS

Current Assets

Cash

Cash on Hand	161,099.46	
Cash in Banks - Local Currency	<u>90,993,547.99</u>	91,154,647.45

Receivables

Receivable Accounts	168,229,353.87	
Intra - Agency Receivables	18,986.16	
Other Receivables	<u>508,887.14</u>	168,755,227.17

Other Current Assets

	<u>253,640.00</u>	260,163,514.62
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Investment

Investment in Securities		320,540.00
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Property, Plant and Equipment

Buildings		643,441,129.75
Office Equipment, Furniture and Fixtures		8,045,144.00
Machineries and Equipment		17,071,086.78
Transportation Equipment		825,138.64
Other Property, Plant and Equipment		19,831,306.34

Construction in Progress

Agency Assets	1,585,540.77	
Public Infrastructures / Reforestation Projects	<u>29,894,917.34</u>	<u>31,480,458.11</u>
		<u>720,694,263.62</u>

TOTAL ASSETS

981,178,318.24

LIABILITIES

Current Liabilities

Payable Accounts		5,422.72
Inter - Agency Payables		1,149,798.87
Intra - Agency Payables		1,405,150.64
Other Liability Accounts		<u>15,160.00</u>
		2,575,532.23



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As of September 30, 2012

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Special Education Fund**

Deferred Credits	<u>182,689,594.88</u>
TOTAL LIABILITIES	185,265,127.11
EQUITY	
Government Equity	<u>795,913,191.13</u>
TOTAL EQUITY	<u>795,913,191.13</u>
TOTAL LIABILITIES AND EQUITY	<u><u>981,178,318.24</u></u>



City Government of Marikina

Statement of Cash Flows

Period Ended January 01, 2012 To September 30, 2012

Special Education Fund

Cash Flow from Operating Activities :

Cash Inflows :

Collections	3,521,965.13	
Other Adjustments	8,628.08	
Real Property Tax / Special Education Tax	<u>125,838,600.08</u>	
Total Cash Inflows :		129,369,193.29

Cash OutFlows :

Disbursement	(61,149,215.12)	
Liquidation of Cash Advance	<u>(19,614,772.26)</u>	
Total Cash Outflows :		<u>(80,763,987.38)</u>

Cash Provided by Operating Activities 48,605,205.91

Cash Flow from Investing Activities :

Cash OutFlows :

Disbursement	<u>(89,768.74)</u>	
Total Cash Outflows :		<u>(89,768.74)</u>

Cash Provided by Investing Activities (89,768.74)

Cash Provided by Financing Activities 0.00

Total Cash provided by Operating, Investing, Financing Activities 48,515,437.17

Add : Cash Balance Beginning Jan 1 2012 42,639,210.28

Cash Balance Ending Sep 30 2012 91,154,647.45



City Government of Marikina

Statement of Income and Expenses

For the period ending September 30, 2012

Condensed
Special Education Fund

Income		
General Income Accounts		
Other Income		628,018.86
Tax Revenue		
Local Taxes		242,417,157.81
Gain/Loss Accounts		<u>(804,336.85)</u>
Gross Income		<u>242,240,839.82</u>
Less: Expenses		
Personal Services		
Salaries and Wages		17,229,729.51
Other Compensation		42,876,520.42
Personnel Benefits Contributions		<u>2,558,919.50</u>
		62,675,169.43
Maintenance and Other Operating Expenses		
Supplies and Material Expenses		1,828,707.65
Utility Expenses		7,371,091.02
Communication Expenses		395,951.99
Repair and Maintenance		
Buildings	3,864,659.60	
Machineries and Equipment	59,390.00	
Transportation Equipment	<u>88,180.00</u>	4,012,229.60
Taxes, Insurance Premiums and Other Fees		125,603.79
Non-Cash Expenses		
Depreciation		
Buildings	18,527,808.80	
Office Equipment - Furniture and Fixtures	1,338,533.19	
Machineries and Equipment	3,303,320.58	
Other Property, Plant and Equipment	<u>1,226,821.17</u>	24,396,483.54



City Government of Marikina

Statement of Income and Expenses

For the period ending September 30, 2012

		Condensed Special Education Fund	
Discounts	<u>116,517,781.17</u>	140,914,264.71	
Other Maintenance and Other Operating Expenses		<u>3,128,117.00</u>	<u>157,776,965.76</u>
Total Operating Expenses			<u>220,450,135.19</u>
Net Income (Loss)			<u>21,788,704.63</u>



City Government of Marikina

Special Education Fund

Trial Balance

As of September 30, 2012

Account Title	Account Code	Debit	Credit
Cash in Vault	101	161,099.46	
Cash in Bank - Local Currency, Current Account	111	20,651,947.99	
Cash in Bank - Local Currency, Time Deposits	113	70,341,600.00	
Due from Officers and Employees	123	73,000.00	
Special Education Tax Receivable	128	168,156,353.87	
Due from Other Funds	144	18,986.16	
Other Receivables	149	506,887.14	
Guaranty Deposits	186	253,640.00	
Investments in Stocks	192	320,540.00	
School Buildings	212	693,116,147.95	
Other Structures	215	849,362.51	
Office Equipment	221	2,142,898.99	
Furniture and Fixtures	222	1,804,713.23	
IT Equipment and Software	223	12,236,570.65	
Communication Equipment	229	38,800.00	
Construction and Heavy Equipment	230	285,000.00	
Technical and Scientific Equipment	236	24,433,763.20	
Other Machineries and Equipment	240	267,251.60	
Motor Vehicles	241	2,627,000.00	
Other Transportation Equipment	248	478,000.00	
Other Property, Plant and Equipment	250	24,858,568.13	
Construction in Progress - Agency Assets	264	1,585,540.77	
Construction in Progress - Other Public Infrastructures	273	29,894,917.34	
Accumulated Depreciation - School Buildings	312		50,524,380.71
Accumulated Depreciation - Office Equipment	321		1,442,572.86
Accumulated Depreciation - Furniture and Fixtures	322		661,571.06
Accumulated Depreciation - IT Equipment	323		6,034,894.95
Accumulated Depreciation - Communication Equipment	329		6,111.00
Accumulated Depreciation - Construction and Heavy Equipment	330		160,312.50
Accumulated Depreciation - Technical and Scientific Equipment	336		7,787,324.52
Accumulated Depreciation - Motor Vehicles	341		2,279,861.36
Accumulated Depreciation - Other Property, Plant and Equipment	350		5,027,261.79
Due to Officers and Employees	403		5,422.72
Due to BIR	412		180,201.00
Due to GSIS	413		803,675.30
Due to PAG-IBIG	414		83,695.37
Due to PHILHEALTH	415		82,227.20
Due to Other Funds	424		1,405,150.64
Other Payables	439		15,160.00
Deferred Special Education Tax Income	452		168,156,353.87
Other Deferred Credits	455		14,533,241.01
Government Equity	501		774,727,824.42
Special Education Tax	591		238,118,247.72
Fines and Penalties - Local Taxes	599		4,298,910.09
Interest Income	664		628,018.86
Gain/Loss on Sale of Disposed Assets	682	804,336.85	
Prior Years' Adjustments	684	603,337.92	
Salaries and Wages - Casual	705	17,229,729.51	
Personnel Economic Relief Allowance (PERA)	711	3,452,454.00	
Clothing/Uniform Allowance	715	421,530.25	
Productivity Incentive Allowance	717	280,000.00	
Other Bonuses and Allowances	719	35,604,746.57	
Longevity Pay	722	1,647,574.60	
Cash Gift	724	515,000.00	
Year End Bonus	725	955,215.00	
Life and Retirement Insurance Contributions	731	1,972,482.00	
PAG-IBIG Contributions	732	197,500.00	
PHILHEALTH Contributions	733	222,937.50	
ECC Contributions	734	176,000.00	
Gasoline, Oil and Lubricants Expenses	761	768,657.65	



City Government of Marikina

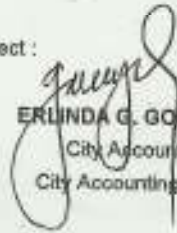
Special Education Fund

Trial Balance

As of September 30, 2012

Account Title	Account Code	Debit	Credit
Other Supplies Expenses	765	1,060,050.00	
Electricity Expenses	767	7,371,091.02	
Telephone Expenses - Landline	772	380,966.89	
Internet Expenses	774	14,985.00	
Repairs and Maintenance - School Buildings	812	3,864,659.60	
Repairs and Maintenance - Construction and Heavy Equipment	830	59,390.00	
Repairs and Maintenance - Motor Vehicles	841	88,180.00	
Taxes, Duties and Licenses	891	125,603.79	
Depreciation - School Buildings	912	18,527,808.60	
Depreciation - Office Equipment	921	123,491.28	
Depreciation - Furniture and Fixtures	922	123,210.84	
Depreciation - IT Equipment	923	1,091,831.07	
Depreciation - Communication Equipment	929	2,619.00	
Depreciation - Construction and Heavy Equipment	930	2,137.50	
Depreciation - Technical and Scientific Equipment	936	3,298,564.08	
Depreciation - Other Property, Plant and Equipment	950	1,226,821.17	
Discount on Special Education Tax	955	116,517,781.17	
Other Maintenance and Other Operating Expenses	969	3,129,117.00	
TOTAL		1,276,962,418.95	1,276,962,418.95

Certified Correct :


ERLINDA G. GONZALES
City Accountant,
City Accounting Office