



**DEPARTMENT OF EDUCATION  
DIVISION OF ANGELES CITY  
CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION  
ALL FUNDS (REGULAR, EPIP, SBP4BE & PROVIDENT)  
AS OF DECEMBER 31, 2017**

	CONSOLIDATION	DIVISION	AUTONOMOUS SCHOOLS	ACNHS	ACNTS	ACSHS	EPZA HS	FGNMHS	RLLMHS
Inventorv Held for Distribution	-	-	-	-	-	-	-	-	-
Inventorv Held for Manufacturing	-	-	-	-	-	-	-	-	-
Inventorv Held for Consumption	<b>1,625,864.53</b>	<b>147,793.65</b>	<b>1,478,070.88</b>	<b>300,460.73</b>	<b>167,971.73</b>	<b>110,899.02</b>	<b>9,429.59</b>	<b>833,157.61</b>	<b>56,152.20</b>
Office Supplies Inventory	502,822.88	147,793.65	355,029.23	38,724.78	47,368.68	94,899.02	9,429.59	108,454.96	56,152.20
Accountable Forms, Plates and Stickers Inventory	-	-	-	-	-	-	-	-	-
Medical, Dental and Laboratory Supplies Inventory	179,331.27	-	179,331.27	-	-	-	-	179,331.27	-
Textbooks and Instructional Materials Inventory	-	-	-	-	-	-	-	-	-
Construction Materials Inventory	11,439.22	-	11,439.22	-	11,439.22	-	-	-	-
Other Supplies and Materials Inventory	932,271.16	-	932,271.16	261,735.95	109,163.83	16,000.00	-	545,371.38	-
Investments	-	-	-	-	-	-	-	-	-
Financial Assets at Fair Value Through Surplus or Deficit	-	-	-	-	-	-	-	-	-
Financial Assets - Held to Maturity	-	-	-	-	-	-	-	-	-
Other Assets	<b>12,868,622.58</b>	<b>12,834,175.63</b>	<b>34,446.95</b>	-	<b>34,446.95</b>	-	-	-	-
Advances	<b>12,868,622.58</b>	<b>12,834,175.63</b>	<b>34,446.95</b>	-	<b>34,446.95</b>	-	-	-	-
Advances for Operating Expenses	6,985,795.63	6,985,795.63	-	-	-	-	-	-	-
Advances for Payroll	-	-	-	-	-	-	-	-	-
Advances to Special Disbursing Officer	5,848,380.00	5,848,380.00	-	-	-	-	-	-	-
Advances to Officers and Employees	34,446.95	-	34,446.95	-	34,446.95	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-	-
Deposits (Current Portion)	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>38,249,471.33</b>	<b>36,173,830.92</b>	<b>2,075,640.41</b>	<b>300,460.73</b>	<b>765,541.26</b>	<b>110,899.02</b>	<b>9,429.59</b>	<b>833,157.61</b>	<b>56,152.20</b>
<b>Non - Current Assets</b>									
Investments	-	-	-	-	-	-	-	-	-
Financial Assets - Held to Maturity	-	-	-	-	-	-	-	-	-
Financial Assets - Others	-	-	-	-	-	-	-	-	-
Investments in GOCCs	-	-	-	-	-	-	-	-	-
Investments in Joint Venture	-	-	-	-	-	-	-	-	-
Sinking Fund	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-
Land and Buildings	-	-	-	-	-	-	-	-	-
Investment Property, Land	-	-	-	-	-	-	-	-	-
Investment Property, Buildings	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	<b>563,075,386.74</b>	<b>203,870,114.87</b>	<b>359,205,271.87</b>	<b>58,443,032.56</b>	<b>264,556,703.37</b>	-	<b>271,844.23</b>	<b>529,853.56</b>	<b>35,403,838.15</b>
Land	<b>180,101,000.00</b>	<b>20,000.00</b>	<b>180,081,000.00</b>	-	<b>180,081,000.00</b>	-	-	-	-
Land Improvements	<b>711,978.58</b>	-	<b>711,978.58</b>	-	<b>711,978.58</b>	-	-	-	-
Other Land Improvements	1,405,184.82	-	1,405,184.82	-	1,405,184.82	-	-	-	-
Accumulated Depreciation - Other Land Improvements	693,206.24	-	693,206.24	-	693,206.24	-	-	-	-
Accumulated Impairment Losses - Other Land Improvements	-	-	-	-	-	-	-	-	-
Net Value	711,978.58	-	711,978.58	-	711,978.58	-	-	-	-
Infrastructure Assets	-	-	-	-	-	-	-	-	-
Buildings and Other Structures	<b>343,781,781.66</b>	<b>176,956,246.19</b>	<b>166,825,535.47</b>	<b>53,504,902.42</b>	<b>78,446,633.05</b>	-	-	-	<b>34,874,000.00</b>
Buildings	8,520,570.06	7,898,888.88	621,681.18	621,681.18	-	-	-	-	-
Accumulated Depreciation - Buildings	637,398.03	562,795.83	74,602.20	74,602.20	-	-	-	-	-
Net Value	7,883,172.03	7,336,093.05	547,078.98	547,078.98	-	-	-	-	-
School Buildings	378,644,563.08	186,487,948.43	192,156,614.65	59,093,677.18	95,962,937.47	-	-	-	37,100,000.00

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	CONSOLIDATION	DIVISION	AUTONOMOUS SCHOOLS	ACNHS	ACNTS	ACSHS	EPZA HS	FGNMHS	RLLMHS
<i>Accumulated Depreciation - School Buildings</i>	45,316,957.39	16,867,795.29	28,449,162.10	6,598,677.27	19,624,484.83	-	-	-	2,226,000.00
<i>Net Value</i>	333,327,605.69	169,620,153.14	163,707,452.55	52,494,999.91	76,338,452.64	-	-	-	34,874,000.00
<i>Other Structures</i>	4,056,917.03	-	4,056,917.03	661,176.50	3,395,740.53	-	-	-	-
<i>Accumulated Depreciation - Other Structures</i>	1,485,913.09	-	1,485,913.09	198,352.97	1,287,560.12	-	-	-	-
<i>Net Value</i>	2,571,003.94	-	2,571,003.94	462,823.53	2,108,180.41	-	-	-	-
<b>Machinery and Equipment</b>	<b>13,042,672.16</b>	<b>4,088,298.76</b>	<b>8,954,373.40</b>	<b>3,734,562.16</b>	<b>4,169,304.99</b>	<b>-</b>	<b>5,609.10</b>	<b>515,059.00</b>	<b>529,838.15</b>
<i>Machinery</i>	-	-	-	-	-	-	-	-	-
<i>Accumulated Depreciation - Machinery</i>	-	-	-	-	-	-	-	-	-
<i>Accumulated Impairment Losses - Machinery</i>	-	-	-	-	-	-	-	-	-
<i>Net Value</i>	-	-	-	-	-	-	-	-	-
<i>Office Equipment</i>	2,251,455.26	429,160.00	1,822,295.26	177,765.78	977,885.40	-	-	20,500.00	646,144.08
<i>Accumulated Depreciation - Office Equipment</i>	662,358.72	41,052.67	621,306.05	75,541.93	409,983.19	-	-	19,475.00	116,305.93
<i>Accumulated Impairment Losses - Office Equipment</i>	-	-	-	-	-	-	-	-	-
<i>Net Value</i>	1,589,096.54	388,107.33	1,200,989.21	102,223.85	567,902.21	-	-	1,025.00	529,838.15
<i>Information and Communication Technology Equipment</i>	14,815,429.53	8,677,449.02	6,137,980.51	4,426,285.00	1,360,705.51	-	80,130.00	270,860.00	-
<i>Accumulated Depreciation - Information and Communication Technology Equipment</i>	8,353,161.41	5,935,257.59	2,417,903.82	793,946.69	1,292,670.23	-	74,520.90	256,766.00	-
<i>Accumulated Impairment Losses - Information and Communication Technology Equipment</i>	-	-	-	-	-	-	-	-	-
<i>Net Value</i>	6,462,268.12	2,742,191.43	3,720,076.69	3,632,338.31	68,035.28	-	5,609.10	14,094.00	-
<i>Medical Equipment</i>	-	-	-	-	-	-	-	-	-
<i>Accumulated Depreciation - Medical Equipment</i>	-	-	-	-	-	-	-	-	-
<i>Accumulated Impairment Losses - Medical Equipment</i>	-	-	-	-	-	-	-	-	-
<i>Net Value</i>	-	-	-	-	-	-	-	-	-
<i>Other Machinery and Equipment</i>	6,760,874.98	958,000.00	5,802,874.98	-	5,302,934.98	-	-	499,940.00	-
<i>Accumulated Depreciation - Other Machinery and Equipment</i>	1,769,567.48	-	1,769,567.48	-	1,769,567.48	-	-	-	-
<i>Accumulated Impairment Losses - Other Machinery and Equipment</i>	-	-	-	-	-	-	-	-	-
<i>Net Value</i>	4,991,307.50	958,000.00	4,033,307.50	-	3,533,367.50	-	-	499,940.00	-
<b>Transportation Equipment</b>	<b>20,500.00</b>	<b>-</b>	<b>20,500.00</b>	<b>-</b>	<b>20,500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Motor Vehicles</i>	410,000.00	-	410,000.00	-	410,000.00	-	-	-	-
<i>Accumulated Depreciation - Motor Vehicles</i>	389,500.00	-	389,500.00	-	389,500.00	-	-	-	-
<i>Net Value</i>	20,500.00	-	20,500.00	-	20,500.00	-	-	-	-
<b>Furniture, Fixtures and Books</b>	<b>25,390,271.64</b>	<b>22,805,569.92</b>	<b>2,584,701.72</b>	<b>1,203,567.98</b>	<b>1,100,104.05</b>	<b>-</b>	<b>266,235.13</b>	<b>14,794.56</b>	<b>-</b>
<i>Furniture and Fixtures</i>	30,747,228.39	23,461,135.28	7,286,093.11	1,834,004.00	4,644,207.56	-	511,990.40	295,891.15	-
<i>Accumulated Depreciation - Furniture and Fixtures</i>	5,356,956.75	655,565.36	4,701,391.39	630,436.02	3,544,103.51	-	245,755.27	281,096.59	-
<i>Net Value</i>	25,390,271.64	22,805,569.92	2,584,701.72	1,203,567.98	1,100,104.05	-	266,235.13	14,794.56	-
<i>Books</i>	-	-	-	-	-	-	-	-	-
<i>Leased Assets</i>	-	-	-	-	-	-	-	-	-
<i>Leased Assets Improvements</i>	-	-	-	-	-	-	-	-	-
<i>Construction in Progress</i>	-	-	-	-	-	-	-	-	-
<i>Construction in Progress - Buildings and Other Structures</i>	-	-	-	-	-	-	-	-	-
<i>Heritage Assets</i>	-	-	-	-	-	-	-	-	-
<i>Other Property, Plant and Equipment</i>	27,182.70	-	27,182.70	-	27,182.70	-	-	-	-
<i>Other Property, Plant and Equipment</i>	543,654.00	-	543,654.00	-	543,654.00	-	-	-	-
<i>Accumulated Depreciation - Other Property, Plant and Equipment</i>	516,471.30	-	516,471.30	-	516,471.30	-	-	-	-
<i>Net Value</i>	27,182.70	-	27,182.70	-	27,182.70	-	-	-	-
<i>Biological Assets</i>	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>	-	-	-	-	-	-	-	-	-
<i>Other Assets</i>	-	-	-	-	-	-	-	-	-
<i>Prepayments</i>	-	-	-	-	-	-	-	-	-
<i>Deposits</i>	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>563,075,386.74</b>	<b>203,870,114.87</b>	<b>359,205,271.87</b>	<b>58,443,032.56</b>	<b>264,556,703.37</b>	<b>-</b>	<b>271,844.23</b>	<b>529,853.56</b>	<b>35,403,838.15</b>



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	CONSOLIDATION	DIVISION	AUTONOMOUS SCHOOLS	ACNHS	ACNTS	ACSHS	EPZA HS	FGNMHS	RLLMHS
Other Payables	-	-	-	-	-	-	-	-	-
Deferred Credits/Unearned Income	-	-	-	-	-	-	-	-	-
Deferred Finance Lease Revenue	-	-	-	-	-	-	-	-	-
Other Deferred Credits	-	-	-	-	-	-	-	-	-
Unearned Revenue - Investment Property	-	-	-	-	-	-	-	-	-
Other Unearned Revenue	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-
Pension Benefits Payable	-	-	-	-	-	-	-	-	-
Leave Benefits Payable	-	-	-	-	-	-	-	-	-
Retirement Gratuity Payable	-	-	-	-	-	-	-	-	-
Other Provisions	-	-	-	-	-	-	-	-	-
Trust Liabilities	1,016,663.22	1,016,663.22	-	-	-	-	-	-	-
Trust Liabilities	-	-	-	-	-	-	-	-	-
Trust Liabilities - Disaster Risk Reduction and Management Fund	-	-	-	-	-	-	-	-	-
Bail Bonds Payable	-	-	-	-	-	-	-	-	-
Guaranty/Security Deposits Payable	1,016,663.22	1,016,663.22	-	-	-	-	-	-	-
Customers' Deposits Payable	-	-	-	-	-	-	-	-	-
Other Payables	-	-	-	-	-	-	-	-	-
<b>Total Non -Current Liabilities</b>	<b>1,016,663.22</b>	<b>1,016,663.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>	<b>38,004,439.03</b>	<b>32,728,551.45</b>	<b>5,275,887.58</b>	<b>519,760.70</b>	<b>2,655,429.71</b>	<b>93,584.92</b>	<b>165,374.44</b>	<b>1,562,523.80</b>	<b>279,214.01</b>
<b>Net Assets/Equity</b>									
Equity	563,320,419.04	207,315,394.34	356,005,024.70	58,223,732.59	262,666,814.92	17,314.10	115,899.38	- 199,512.63	35,180,776.34
Accumulated Surplus/(Deficit)	563,320,419.04	207,315,394.34	356,005,024.70	58,223,732.59	262,666,814.92	17,314.10	115,899.38	- 199,512.63	35,180,776.34
<b>Total Net Assets/Equity</b>	<b>563,320,419.04</b>	<b>207,315,394.34</b>	<b>356,005,024.70</b>	<b>58,223,732.59</b>	<b>262,666,814.92</b>	<b>17,314.10</b>	<b>115,899.38</b>	<b>- 199,512.63</b>	<b>35,180,776.34</b>
<b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b>	<b>601,324,858.07</b>	<b>240,043,945.79</b>	<b>361,280,912.29</b>	<b>58,743,493.29</b>	<b>265,322,244.63</b>	<b>110,899.02</b>	<b>281,273.83</b>	<b>1,363,011.17</b>	<b>35,459,990.35</b>
	- 0.00	0.00	0.01	-	- 0.00	0.00	- 0.00	0.00	-

Prepared by:

**CHRISTINE R. LIM**  
SENIOR BOOKKEEPER

Certified Correct:

**GAY Y. PANGILINAN**  
Accountant III

Noted:

**LEILANI S. CUNANAN, CESO VI**  
OIC-Schools Division Superintendent