

See Note

CITY OF NAGA
TRIAL BALANCE
As of March 31, 2017

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	16,414,137.17	
Cash in Bank-Local Currency, Savings Account	1-01-02-020	126,208,658.38	
Special Education Tax Receivable	1-03-01-030	62,083,557.30	
Due from National Government Agencies	1-03-03-010	2,842,004.17	
Due from Other Funds	1-03-04-050	44,138,657.01	
Advances for Payroll	1-03-05-020	289,100.00	
Advances to Special Disbursing Officer	1-03-05-030	2,344,869.90	
Advances for Officers and Employees	1-03-05-040	1,594,270.14	
Due from Officers and Employees	1-03-06-020	2,920.57	
Due from Non-Government Organizations/Peoples	1-03-06-030	1,114,846.30	
Other Receivables	1-03-06-990	604,618.99	
Food Supplies for Distribution	1-04-02-010	1,800,000.00	
Other Supplies and Materials Inventory	1-04-04-990	401,955.00	
Other Land Improvements	1-07-02-990	6,522,410.64	
<i>Accumulated Depreciation-Other Land Improvement Sewer System</i>	1-07-02-991		5,353,845.53
<i>Accumulated Depreciation-Sewer System</i>	1-07-03-030	1,590,588.75	
<i>Other Infrastructure Assets</i>	1-07-03-031		53,019.63
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	1-07-03-990	321,500.00	
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	1-07-03-991		21,433.33
School Buildings	1-07-04-020	73,330,931.13	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		13,964,149.77
Other Structures	1-07-04-990	22,783,453.71	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		2,840,137.00
Office Equipment	1-07-05-020	3,759,034.81	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		922,551.20
Information and Communication Technology	1-07-05-030	9,806,037.72	
<i>Accumulated Depreciation-Information and Communication Equipment</i>	1-07-05-031		7,523,433.33
<i>Accumulated Depreciation - Communication Equipment</i>	1-07-05-070	38,700.30	
<i>Accumulated Depreciation - Communication Equipment</i>	1-07-05-071		36,925.21
Medical Equipment	1-07-05-110	519,800.00	
<i>Accumulated Depreciation - Medical Equipt.</i>	1-07-05-111		120,052.62
Sports Equipment	1-07-05-130	889,963.80	
<i>Accumulated Depreciation -Sports Equipment</i>	1-07-05-131		250,878.81
Technical and Scientific Equipments	1-07-05-140	455,034.00	
<i>Accumulated Depreciation -Technical and Scientific</i>	1-07-05-141		430,362.51
Other Machinery and Equipment	1-07-05-990	2,474,708.00	
<i>Accumulated Depreciation -Other Machinery and Equip</i>	1-07-05-991		402,701.68
Motor Vehicles	1-07-06-010	75,000.00	
Furnitures and Fixtures	1-07-07-010	5,450,216.20	
<i>Accumulated Depreciation - Furniture & Fixtures</i>	1-07-07-011		2,023,932.97
Books	1-07-07-020	8,295,133.35	
<i>Accumulated Depreciation - Books</i>	1-07-07-021		6,036,031.77
Other Property,Plant and Equipment	1-07-99-990	7,394,431.55	
<i>Accumulated Depreciation - Other Property Plant and E</i>	1-07-99-991		3,035,718.96
Accounts Payable	2-01-01-010		1,538,479.43
Due to Officers and Employees	2-01-01-020		365,498.25
Due to BIR	2-02-01-010		412,404.79
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		22,966.00
Due to GOCCs -SSS	2-02-01-060		126,115.00
Due to Other Funds	2-03-01-010		3,853,923.95
Guaranty/Security Deposits Payable	2-04-01-040		252,410.90
Deferred Special Education Tax	2-05-01-020		62,083,557.30
Other Deferred Credits	2-05-01-990		41,481,855.23
Other Payables	2-99-99-990		518,231.00
Government Equity	3-01-01-010		235,636,019.44
Prior Period Adjustment	3-01-01-020	443,844.00	
Special Education Tax	4-01-02-050		20,723,219.21
Discount on Special Education Tax	4-01-02-051	1,224,436.31	
Interest Income	4-02-02-220		317,318.33
Salaries and Wages - Contractual	5-01-01-020	1,433,926.97	
Travelling Expenses - Local	5-02-01-010	213,347.10	
Training Expenses	5-02-02-010	108,200.00	
Office Supplies Expense	5-02-03-010	1,750.00	

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Telephone Expenses	5-02-05-020	57,568.00	
Internet Subscription Expense	5-02-05-030	35,891.60	
Repairs and Maintenance-Buildings and Other Structure	5-02-13-040	1,071,425.00	
Taxes, Duties & Licences	5-02-16-010	63,463.68	
Rent Expense	5-02-99-050	156,000.00	
Donations	5-02-99-080	15,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	1,984,552.88	
TOTALS		410,355,944.43	410,355,944.43


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 City Accountant