

4/18/20
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CITY OF NAGA
Special Education Fund - Trial Balance
As of March 31, 2020

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102-010	111,516,948.37	
Cash in Bank -Local Currency, Time Deposits	10201-010	67,519,020.30	
Accounts Receivable	10301-010	2,249.76	
Special Education Tax Receivable	10301-030	145,193,392.24	
Due from National Government Agencies	10303-010	2,842,333.20	
Due from Other Funds	10304-050	8,425,312.93	
Advances for Payroll	10305-020	1,434,800.88	
Advances to Special Disbursing Officer	10305-030	6,749,420.96	
Advances for Officers and Employees	10305-040	346,708.16	
Due from Officers and Employees	10306-020	2,920.57	
Due from Non-Government Organizations/People's Organization	10306-030	1,113,410.89	
Other Receivables	10306-990	581,270.23	
Drugs and Medicines for Distribution	10402-030	8,690.00	
Office Supplies Inventory	10404-010	217,300.00	
Drugs and Medicines Inventory	10404-060	71,326.50	
Other Supplies and Materials Inventory	10404-990	421,152.00	
Prepaid Insurance	10501-050	7,101.37	
Land	10701-010	22,504,140.00	
Other Land Improvements	10702-990	8,140,491.00	
Accumulated Depreciation - Other Land Improvements	10702-991		5,846,684.97
Flood Control Systems	10703-020	7,513,154.86	
Accumulated Depreciation - Flood Control Systems	10703-021		867,991.49
Sewer Systems	10703-030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703-031		506,337.42
Other Infrastructure Assets	10703-990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		2,555,710.50
School Buildings	10704-020	102,777,780.91	
Accumulated Depreciation - School Buildings	10704-021		22,076,352.58
Other Structures	10704-990	53,603,878.59	
Accumulated Depreciation - Other Structures	10704-991		7,437,273.54
Office Equipment	10705-020	4,200,541.65	
Accumulated Depreciation - Office Equipment	10705-021		1,476,921.11
Information and Communication Technology Equipment	10705-030	10,248,235.72	
Accumulated Depreciation - Information and Communication T	10705-031		8,371,184.14
Communication Equipment	10705-070	38,700.30	
Accumulated Depreciation - Communication Equipment	10705-071		37,055.59
Medical Equipment	10705-110	519,800.00	
Accumulated Depreciation - Medical Equipment	10705-111		263,968.62
Sports Equipment	10705-130	3,178,223.80	
Accumulated Depreciation - Sports Equipment	10705-131		822,895.20
Technical and Scientific Equipment	10705-140	455,034.00	
Accumulated Depreciation - Technical and Scientific Equipme	10705-141		443,974.69
Other Machinery and Equipment	10705-990	2,522,383.00	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		1,454,471.82
Motor Vehicles	10706-010	75,000.00	
Furniture and Fixtures	10707-010	5,482,574.20	
Accumulated Depreciation - Furniture and Fixtures	10707-011		2,410,865.99
Books	10707-020	8,295,133.35	
Accumulated Depreciation - Books	10707-021		6,051,431.77
Construction in Progress - Buildings and Other Structures	10710-030	5,796,528.08	
Other Property, Plant and Equipment	10799-990	7,700,031.55	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Other Property, Plant and Equipm	10799-991		3,715,665.51
Accounts Payable	20101-010		13,302,785.67
Due to Officers and Employees	20101-020		365,766.25
Due to BIR	20201-010		677,134.96
Due to GSIS	20201-020		8,771.28
Due to Pag-IBIG	20201-030		476,959.33
Due to GOCCs	20201-060		188,310.00
Due to Other Funds	20301-010		2,071,922.10
Guaranty/Security Deposits Payable	20401-040		937,940.47
Deferred Special Education Tax	20501-020		144,949,054.77
Other Deferred Credits	20501-990		1,140,315.66
Other Payables	29999-990		452,354.06
Government Equity	30101-010		327,510,299.74
Prior Period Adjustment	30101-020	1,077,138.00	
Special Education Tax	40102-050		72,939,069.70
Discount on Special Education Tax	40102-051	765,475.58	
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		2,655,000.19
Interest Income	40202-220		296,924.24
Salaries and Wages - Regular	50101-010	30,967.76	
Salaries and Wages - Casual/Contractual	50101-020	3,427,534.13	
Traveling Expenses - Local	50201-010	382,590.00	
Training Expenses	50202-010	72,200.00	
Internet Subscription Expenses	50205-030	139,311.41	
Subsidy to Local Government Units	50214-030	806,300.00	
Subsidies - Others	50214-990	234,500.00	
Taxes, Duties and Licenses	50216-010	58,237.86	
Other Maintenance and Operating Expenses	50299-990	37,710.00	
Total		632,311,393.36	632,311,393.36

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant