

CITY OF NAGA
Special Education Fund - Trial Balance
As of June 30, 2020

| Account Title | Account Code | Debit | Credit |
|---|--------------|----------------|---------------|
| Cash in Bank - Local Currency, Current Account | 10102-010 | 108,585,053.31 | |
| Cash in Bank -Local Currency, Time Deposits | 10201-010 | 68,042,097.84 | |
| Accounts Receivable | 10301-010 | 789.66 | |
| Special Education Tax Receivable | 10301-030 | 138,157,848.85 | |
| Due from National Government Agencies | 10303-010 | 2,842,333.20 | |
| Due from Other Funds | 10304-050 | 9,441,038.30 | |
| Advances for Payroll | 10305-020 | 203,002.25 | |
| Advances to Special Disbursing Officer | 10305-030 | 6,488,131.96 | |
| 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 | |
| Other Supplies and Materials for Distribution | 10402-990 | 1,470,830.00 | |
| 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 | 54,633,879.22 | |
| 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 Technology Equipment | 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 | 3,778,223.80 | |
| Accumulated Depreciation - Sports Equipment | 10705-131 | | 822,895.20 |
| Technical and Scientific Equipment | 10705-140 | 455,034.00 | |
| Accumulated Depreciation - Technical and Scientific Equipment | 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 | |

| Account Title | Account Code | Debit | Credit |
|---|--------------|-----------------------|-----------------------|
| Other Property, Plant and Equipment | 10799-990 | 7,700,031.55 | |
| Accumulated Depreciation - Other Property, Plant and Equipm | 10799-991 | | 3,715,665.51 |
| Accounts Payable | 20101-010 | | 12,334,289.65 |
| Due to Officers and Employees | 20101-020 | | 365,766.25 |
| Due to BIR | 20201-010 | | 484,285.15 |
| Due to GSIS | 20201-020 | | 8,771.28 |
| Due to Pag-IBIG | 20201-030 | | 625,403.06 |
| Due to GOCCs | 20201-060 | | 166,950.00 |
| Due to Other Funds | 20301-010 | | 2,666,124.07 |
| Guaranty/Security Deposits Payable | 20401-040 | | 958,648.77 |
| Deferred Special Education Tax | 20501-020 | | 137,490,297.99 |
| Other Deferred Credits | 20501-990 | | 1,343,446.30 |
| Other Payables | 29999-990 | | 452,354.06 |
| Government Equity | 30101-010 | | 327,510,299.74 |
| Prior Period Adjustment | 30101-020 | 1,338,427.00 | |
| Special Education Tax | 40102-050 | | 80,397,826.48 |
| Discount on Special Education Tax | 40102-051 | 1,188,688.97 | |
| Tax Revenue - Fines and Penalties - Property Taxes | 40105-020 | | 3,723,327.76 |
| Interest Income | 40202-220 | | 670,034.79 |
| Salaries and Wages - Casual/Contractual | 50101-020 | 8,283,657.57 | |
| Traveling Expenses - Local | 50201-010 | 511,590.00 | |
| Training Expenses | 50202-010 | 135,900.00 | |
| Water Expenses | 50204-010 | 18,177.22 | |
| Electricity Expenses | 50204-020 | 70,152.75 | |
| Internet Subscription Expenses | 50205-030 | 139,311.41 | |
| Other General Services | 50212-990 | 2,381,600.00 | |
| Repairs and Maintenance - Buildings and Other Structures | 50213-040 | 563,058.00 | |
| Taxes, Duties and Licenses | 50216-010 | 130,769.39 | |
| Printing and Publication Expenses | 50299-020 | 104,000.00 | |
| Other Maintenance and Operating Expenses | 50299-990 | 214,202.00 | |
| | | | |
| Total | | 633,536,610.29 | 633,536,610.29 |

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant