

CITY OF NAGA
POST CLOSING TRIAL BALANCE
As of December 31, 2013

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	74,375.50	
Cash-Disbursing Officers	103	754,044.16	
Cash in Bank-Local Currency, Current Account	111	6,971,858.71	
Due from Officers and Employees	123	479,888.47	
Special Education Tax Receivable	128	34,402,263.26	
Due from NGAs	136	2,991,564.17	
Due from NGOs/Pos	139	1,116,179.73	
Due from Other Funds	144	106,727,844.03	
Other Receivables	149	124,933.59	
Food Supplies Inventory	158	6,925,000.00	
Other Supplies Inventory	165	330,000.00	
Advances to Contractors	181	1,650.61	
Land Improvements	202	6,177,712.64	
Accumulated Depreciation - Land Improvement	302		5,534,934.39
Electrification, Power and Energy Structures	205	228,250.00	
Accumulated Depreciation - Electrification, Power and Energy Structures	305		
School Buildings	212	63,694,528.36	
Accumulated Depreciation - School Buildings	312		7,265,580.35
Other Structures	215	4,767,397.71	
Accumulated Depreciation - Other Structures	315		981,913.96
Office Equipment	221	3,295,306.81	
Accumulated Depreciation - Office Equipment	321		658,436.79
Furnitures and Fixtures	222	5,240,794.55	
Accumulated Depreciation - Furniture & Fixtures	322		1,249,723.89
IT Equipment & Software	223	8,878,472.10	
Accumulated Depreciation - IT Equipment & Software	323		6,426,153.34
Library Books	224	8,295,133.35	
Accumulated Depreciation - Library Books	324		3,645,055.03
Communication Equipment	229	38,700.30	
Accumulated Depreciation - Communication Equipment	329		29,467.22
Medical Dental and Laboratory Equipment	233	26,800.00	
Accumulated Depreciation - Medical, Dental & Laboratory Equipment	333		1,340.00
Sports Equipment	235	433,611.00	
Accumulated Depreciation - Sports Equipment	335		61,531.72
Technical & Scientific Equipments	236	438,034.00	
Accumulated Depreciation - Technical & Scientific Equipments	336		286,975.04
Other Machineries and Equipment	240	23,100.00	
Motor Vehicles	241	750,000.00	
Accumulated Depreciation - Motor Vehicles	341		675,000.00
Other Property, Plant & Equipment	250	5,754,126.05	
Accumulated Depreciation - Other Property Plant & Equipment	350		1,788,116.30
Other Assets	290	569,104.30	
Accounts Payable	401		3,219,200.32
Due to Officers & Employees	403		147,748.60
Due to BIR	412		51,868.13
Due to GSIS	413		49,885.08
Due to PAG-IBIG	414		63,541.05
Due to Other Funds	424		995,554.12
Guaranty Deposits Payable	426		250,466.27
Other Payables	439		334,405.00
Deferred Special Education Tax Income	452		34,402,263.26
Other Deferred Credits	455		36,564,837.43
Government Equity	501		164,826,676.11
TOTALS		269,510,673.40	269,510,673.40

Certified correct:


PACIENCIA S.J. TABINAS
 City Accountant