

CITY OF NAGA
POST CLOSING TRIAL BALANCE
As of December 31, 2017

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	27,820.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	22,829,423.60	
Cash in Bank-Local Currency, Savings Account	1-01-02-020	127,264,072.81	
Accounts Receivables	1-03-01-010	0.07	
Special Education Tax Receivable	1-03-01-030	30,756,913.87	
Due from National Government Agencies	1-03-03-010	2,842,333.20	
Due from Other Funds	1-03-04-050	61,811,348.65	
Advances to Special Disbursing Officer	1-03-05-030	1,002,503.90	
Advances for Officers and Employees	1-03-05-040	820,308.16	
Due from Officers and Employees	1-03-06-020	2,920.57	
Due from Non-Government Organizations/Peoples	1-03-06-030	1,114,128.40	
Other Receivables	1-03-06-990	583,470.23	
Food Supplies for Distribution	1-04-02-010	1,800,000.00	
Textbooks & Instructional Materials for Distribution	1-04-02-070	253,344.00	
Property & Equipment for Distribution	1-04-02-090	1,343,547.00	
Other Supplies and Materials Inventory	1-04-04-990	437,142.50	
Prepaid Insurance	1-05-01-050	7,101.37	
Other Land Improvements	1-07-02-990	6,697,144.28	
<i>Accumulated Depreciation- Other Land Improvement</i>	1-07-02-991		5,496,462.00
<i>Sewer System</i>	1-07-03-030	1,590,588.75	
<i>Accumulated Depreciation-Sewer System</i>	1-07-03-031		204,125.56
<i>Other Infrastructure Assets</i>	1-07-03-990	1,581,384.00	
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	1-07-03-991		76,516.70
School Buildings	1-07-04-020	75,944,859.96	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		16,478,013.28
Other Structures	1-07-04-990	23,320,963.71	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		3,851,353.43
Office Equipment	1-07-05-020	4,139,443.81	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		1,112,458.30
Information and Communication Technology	1-07-05-030	10,248,235.72	
<i>Accumulated Depreciation-Information and</i>	1-07-05-031		7,835,306.65
Communication Equipment	1-07-05-070	38,700.30	
<i>Accumulated Depreciation - Communication Equipmen</i>	1-07-05-071		36,968.67
Medical Equipment	1-07-05-110	519,800.00	
<i>Accumulated Depreciation - Medical Equipt.</i>	1-07-05-111		168,024.62
Sports Equipment	1-07-05-130	1,794,987.80	
<i>Accumulated Depreciation -Sports Equipment</i>	1-07-05-131		339,742.50
Technical and Scientific Equipments	1-07-05-140	455,034.00	
<i>Accumulated Depreciation -Technical and Scientific</i>	1-07-05-141		481,596.54
Other Machinery and Equipment	1-07-05-990	2,501,158.00	
<i>Accumulated Depreciation -Other Machinery and Equip</i>	1-07-05-991		750,231.31
Motor Vehicles	1-07-06-010	75,000.00	
Furnitures and Fixtures	1-07-07-010	5,479,574.20	
<i>Accumulated Depreciation - Furniture & Fixtures</i>	1-07-07-011		2,147,403.80
Books	1-07-07-020	8,295,133.35	
<i>Accumulated Depreciation - Books</i>	1-07-07-021		6,043,731.77
<i>Construction In Progress-Bldgs & Other Structures</i>	1-07-10-030	5,773,636.76	
Other Property,Plant and Equipment	1-07-99-990	7,394,431.55	
<i>Accumulated Depreciation - Other Property Plant and A</i>	1-07-99-991		3,348,249.35
Accounts Payable	2-01-01-010		10,719,370.39
Due to Officers and Employees	2-01-01-020		387,181.09
Due to BIR	2-02-01-010		230,685.21
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		175,641.96
Due to GOCCs -SSS	2-02-01-060		117,535.00
Due to LGU's	2-02-01-070		30,000.00
Due to Other Funds	2-03-01-010		3,170,594.99
Guaranty/Security Deposits Payable	2-04-01-040		285,836.55
Deferred Special Education Tax	2-05-01-020		30,756,913.87
Other Deferred Credits	2-05-01-990		50,100,081.78
Other Payables	2-99-99-990		524,503.06
Government Equity	3-01-01-010		263,869,154.86
TOTALS		408,746,454.52	408,746,454.52


PACIENCIA/S.J. TABINAS
 City Accountant