

**CITY OF NAGA**

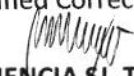
Special Education Fund - Pre-Closing Trial Balance

As of December 31, 2020

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102-010	67,168,060.62	
Cash in Bank -Local Currency, Time Deposits	10201-010	68,423,098.43	
Accounts Receivable	10301-010	938.40	
Special Education Tax Receivable	10301-030	125,656,517.31	
Due from National Government Agencies	10303-010	2,842,333.20	
Due from Other Funds	10304-050	72,280,770.49	
Advances to Special Disbursing Officer	10305-030	1,569,964.90	
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 Organiza	10306-030	1,113,410.89	
Other Receivables	10306-990	581,270.23	
Drugs and Medicines for Distribution	10402-030	8,690.00	
Textbooks and Instructional Materials for Distribution	10402-070	377,575.00	
Other Supplies and Materials for Distribution	10402-990	1,566,830.00	
Office Supplies Inventory	10404-010	372,882.00	
Drugs and Medicines Inventory	10404-060	71,326.50	
Textbooks and Instructional Materials Inventory	10404-100	2,759,294.85	
Other Supplies and Materials Inventory	10404-990	421,152.00	
Land	10701-010	22,504,140.00	
Other Land Improvements	10702-990	8,140,491.00	
Accumulated Depreciation - Other Land Improvements	10702-991		6,029,906.06
Flood Control Systems	10703-020	7,513,154.86	
Accumulated Depreciation - Flood Control Systems	10703-021		1,581,741.20
Sewer Systems	10703-030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703-031		657,443.35
Other Infrastructure Assets	10703-990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		5,791,032.64
School Buildings	10704-020	129,490,438.32	
Accumulated Depreciation - School Buildings	10704-021		26,014,448.63
Other Structures	10704-990	54,633,879.22	
Accumulated Depreciation - Other Structures	10704-991		9,268,776.89
Office Equipment	10705-020	4,200,541.65	
Accumulated Depreciation - Office Equipment	10705-021		1,646,714.51
Information and Communication Technology Equipment	10705-030	10,380,195.72	
Accumulated Depreciation - Information and Communication	10705-031		8,539,739.45
Communication Equipment	10705-070	38,700.30	
Accumulated Depreciation - Communication Equipment	10705-071		37,099.05
Medical Equipment	10705-110	519,800.00	
Accumulated Depreciation - Medical Equipment	10705-111		311,940.62
Sports Equipment	10705-130	3,832,323.80	
Accumulated Depreciation - Sports Equipment	10705-131		1,235,026.12
Technical and Scientific Equipment	10705-140	455,034.00	
Accumulated Depreciation - Technical and Scientific Equipr	10705-141		445,589.69
Other Machinery and Equipment	10705-990	2,522,383.00	
Accumulated Depreciation - Other Machinery and Equipmen	10705-991		1,790,965.99
Motor Vehicles	10706-010	75,000.00	
Furniture and Fixtures	10707-010	5,482,574.20	
Accumulated Depreciation - Furniture and Fixtures	10707-011		2,509,219.32
Books	10707-020	8,295,133.35	
Accumulated Depreciation - Books	10707-021		6,051,431.77
Construction in Progress - Infrastructure Assets	10710-020	2,274,935.25	
Construction in Progress - Buildings and Other Structures	10710-030	7,804,321.20	

Other Property, Plant and Equipment	10799-990	7,700,031.55	
Accumulated Depreciation - Other Property, Plant and Equip	10799-991		3,808,324.67
Accounts Payable	20101-010		21,907,226.23
Due to Officers and Employees	20101-020		365,766.25
Due to BIR	20201-010		891,003.66
Due to GSIS	20201-020		8,771.28
Due to Pag-IBIG	20201-030		757,897.63
Due to GOCCs	20201-060		111,750.00
Due to Other Funds	20301-010		3,620,898.10
Guaranty/Security Deposits Payable	20401-040		969,170.27
Deferred Special Education Tax	20501-020		125,656,517.32
Other Deferred Credits	20501-990		61,265,014.93
Other Payables	29999-990		452,354.06
Government Equity	30101-010		327,510,299.74
Prior Period Adjustment	30101-020	6,541,607.99	
Special Education Tax	40102-050		92,398,471.43
Discount on Special Education Tax	40102-051	1,594,666.02	
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		6,785,220.02
Interest Income	40202-220		1,205,691.09
Miscellaneous Income	40601-010		7,226.50
Salaries and Wages - Casual/Contractual	50101-020	14,767,592.14	
Honoraria	50102-100	21,000.00	
Traveling Expenses - Local	50201-010	656,586.00	
Training Expenses	50202-010	480,100.00	
Office Supplies Expenses	50203-010	163,547.00	
Textbooks and Instructional Materials Expenses	50203-110	1,818,186.40	
Other Supplies and Materials Expenses	50203-990	376,241.00	
Water Expenses	50204-010	18,177.22	
Electricity Expenses	50204-020	70,152.75	
Internet Subscription Expenses	50205-030	1,262,582.50	
Prizes	50206-020	181,250.00	
Consultancy Services	50211-030	186,000.00	
Other General Services	50212-990	7,840,500.00	
Repairs and Maintenance - Buildings and Other Structures	50213-040	2,753,588.11	
Subsidy to NGAs	50214-020	7,513,905.65	
Taxes, Duties and Licenses	50216-010	226,019.53	
Printing and Publication Expenses	50299-020	104,000.00	
Rent Expenses	50299-050	314,000.00	
Membership Dues and Contributions to Organizations	50299-060	291,900.00	
Other Maintenance and Operating Expenses	50299-990	3,869,200.92	
Depreciation - Land Improvements	50501-020	183,221.09	
Depreciation - Infrastructure Assets	50501-030	4,100,177.78	
Depreciation - Buildings and Other Structures	50501-040	5,769,599.40	
Depreciation - Machinery and Equipment	50501-050	1,136,604.26	
Depreciation - Furniture, Fixtures and Books	50501-070	98,353.33	
Depreciation - Other Property, Plant and Equipment	50501-990	92,659.16	
<b>Total</b>		<b>719,632,678.47</b>	<b>719,632,678.47</b>

Certified Correct:

  
PACIENCIA S.J. TABINAS

City Accountant

12/21