

CITY OF NAGA
Special Education Fund - Pre-Closing Trial Balance
As of December 31, 2021

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102-010	59,227,237.28	
Cash in Bank -Local Currency, Time Deposits	10201-010	69,130,092.56	
Accounts Receivable	10301-010	0.08	
Special Education Tax Receivable	10301-030	13,124,432.81	
Due from National Government Agencies	10303-010	2,842,333.20	
Due from Other Funds	10304-050	76,527,535.14	
Advances to Special Disbursing Officer	10305-030	1,035,536.26	
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	634,666.18	
Textbooks and Instructional Materials for Distribution	10402-070	726,000.00	
Property and Equipment for Distribution	10402-090	647,597.00	
Other Supplies and Materials for Distribution	10402-990	1,566,830.00	
Office Supplies Inventory	10404-010	349,082.00	
Textbooks and Instructional Materials Inventory	10404-100	2,186,898.90	
Other Supplies and Materials Inventory	10404-990	1,064,532.50	
Discount on Advance Payments	10502-010	15,565,950.47	
Land	10701-010	22,504,140.00	
Other Land Improvements	10702-990	8,497,413.07	
Accumulated Depreciation - Other Land Improvements	10702-991		6,237,190.46
Road Networks	10703-010	2,795,721.92	
Flood Control Systems	10703-020	9,100,130.97	
Accumulated Depreciation - Flood Control Systems	10703-021		2,305,494.96
Sewer Systems	10703-030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703-031		808,549.28
Power Supply Systems	10703-050	170,572.63	
Accumulated Depreciation - Power Supply Systems	10703-051		19,900.14
Other Infrastructure Assets	10703-990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		9,026,354.78
School Buildings	10704-020	165,145,748.14	
Accumulated Depreciation - School Buildings	10704-021		31,600,781.46
Other Structures	10704-990	58,735,871.99	
Accumulated Depreciation - Other Structures	10704-991		11,239,406.50
Office Equipment	10705-020	4,210,531.65	
Accumulated Depreciation - Office Equipment	10705-021		1,793,736.88
Information and Communication Technology Equipment	10705-030	10,380,195.72	
Accumulated Depreciation - Information and Communication	10705-031		8,689,622.84
Communication Equipment	10705-070	38,700.30	
Accumulated Depreciation - Communication Equipment	10705-071		37,142.51
Medical Equipment	10705-110	519,800.00	
Accumulated Depreciation - Medical Equipment	10705-111		359,912.62
Sports Equipment	10705-130	3,832,323.80	
Accumulated Depreciation - Sports Equipment	10705-131		1,706,347.37
Technical and Scientific Equipment	10705-140	455,034.00	
Accumulated Depreciation - Technical and Scientific Equipm	10705-141		447,204.69
Other Machinery and Equipment	10705-990	2,522,383.00	
Accumulated Depreciation - Other Machinery and Equipmen	10705-991		2,054,591.76
Motor Vehicles	10706-010	75,000.00	
Furniture and Fixtures	10707-010	5,482,574.20	
Accumulated Depreciation - Furniture and Fixtures	10707-011		2,590,600.37
Books	10707-020	8,295,133.35	