

REPUBLIC OF THE PHILIPPINES
Province of Bohol
Municipality of Jagna
TRIAL BALANCE
SPECIAL EDUCATION FUND UTILIZATION REPORT
AS OF DECEMBER 31, 2012
CODE : 200

LGU CODE: 07-151-27

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank - Local Currency, Current Account	111	1,515,605.44	
Special Education Tax Receivable	128	1,433,978.15	
Due from Other Funds	144	205,481.14	
Other Receivables	149	33,515.01	
Office Buildings	211	70,049.65	
School Buildings	212	115,557.05	
Other Structures	215	164,508.75	
Office Equipment	221	247,114.00	
Furniture & Fixtures	222	51,200.00	
IT Equipment and Software	223	56,000.00	
Sports Equipment	235	24,027.00	
Construction in Progress - Agency Assets	264	347,633.75	
Accumulated Dep- Office Buildings	311		50,435.76
Accumulated Dep- School Buildings	312		74,867.04
Accumulated Dep- Other Structures	315		123,269.37
Accumulated Dep- Office Equipment	321		169,223.13
Accum. Dep- Furniture and Fixtures	322		45,735.00
Accum. Dep. - IT Equipment	323		46,420.00
Due to LGU's	418		102,704.55
Due to Other Funds	424		2,455.68
Deferred Special Education Tax Income	452		1,433,978.15
Government Equity	501		1,719,502.11
Special Education Tax	591		1,213,791.23
Interest Income	664		27,303.78
Prior Year's Adjustments	684		243,355.33
Honoraria	720	16,000.00	
Travelling Expenses-Local	751	3,456.00	
Office Supplies Expenses	755	68,452.00	
Accountable Forms Expenses	756	990.00	
Other Supplies Expenses	765	2,971.00	
Telephone Expenses-Landline	772	10,360.00	
Internet Expenses	774	9,989.00	
Repairs and Maintenance - School Building	812	55,000.00	
Repairs and Maintenance - Other Structures	815	35,000.00	
Repairs and Maintenance - Office Equipment	821	4,925.00	
Donations	878	678,301.00	
Taxes, Duties and Licenses	891	5,460.76	
Depreciation - Office Buildings	911	6,304.47	
Depreciation - School Buildings	912	14,540.13	
Depreciation - Other Structures	915	24,788.50	
Depreciation - Office Equipment	921	40,413.33	
Depreciation - Furniture and Fixtures	922	1,380.00	
Depreciation - IT Equipment	923	10,040.00	
T O T A L		5,253,041.13	5,253,041.13

Certified Correct:

ZENAIDA A. GALORIO
Municipal Accountant

