

**PROVINCE OF DAVAO DEL NORTE
MUNICIPALITY OF BRAULIO E. DUJALI
PRE/POST CLOSING TRIAL BALANCE**

For the Period ended December 31, 2011

SPECIAL EDUCATION FUND

ACCOUNT TITLE	Account Code	DEBIT BALANCE	CREDIT BALANCE
Cash in Vault	101	141.12	
Cash in Bank - Local Currency, Current Account	111	761,227.46	
Accounts Receivables	121	62.10	
Special Education Tax Receivable	128	1,694,102.54	
Advances to Officers and Employees	148	19,520.00	
Land	201	164,200.00	
Electrification, Power and Energy Structures	205	62,193.44	
Accumulated Depreciation - Elec., Power & Energy Struct	305		36,849.61
School Buildings	212	1,707,662.65	
Accumulated Depreciation - School Buildings	312		611,697.01
Others Structures	215	418,994.54	
Accumulated Depreciation - Other Structures	315		82,773.10
Office Equipment	221	388,594.50	
Accumulated Depreciation - Office Equipment	321		215,987.87
Furniture and Fixtures	222	178,721.10	
Accumulated Depreciation - Furniture and Fixtures	322		113,997.59
IT Equipment and Software	223	446,878.70	
Accumulated Depreciation - IT Equipment	323		239,915.96
Communication Equipment	229	8,000.00	
Accumulated Depreciation - Communication Equipment	329		2,280.00
Firefighting Equipment and Accessories	231	48,000.00	
Sports Equipment	235	10,016.00	
Accumulated Depreciation - Sports Equipment	335		2,575.54
Other Machineries and Equipment	240	194,750.43	
Accumulated Depreciation - Other Machineries and Equipme	340		32,209.20
Motor Vehicles	241	190,220.00	
Accumulated Depreciation - Motor Vehicles	341		81,522.86
Other Property, Plant and Equipment	250	24,155.50	
Accumulated Depreciatio - Other Property, Plant and Equipm	350		18,591.53
Construction in Progress - Agency Assets	264	7,895.00	
Accounts Payable	401		226,487.94
Due to Officers and Employees	403		19,652.00
Due to PHILHEALTH	415		1,100.00
Due to LGUs	418		375,254.94
Due to Other Funds	424		3,421.10
Other Payables	439		2,863.00
Deffered Special Education Tax Income	452		1,759,218.88
Other Deferred Credits	455		37,661.84
Government Equity	501		2,429,891.19
Special Education Tax	591		2,348,937.36
Fines Penalties - Local Taxes	599		177,771.96

ACCOUNT TITLE	Account Code	DEBIT BALANCE	CREDIT BALANCE
Clothing/Uniform Allowance	715	52,500.00	
Honoraria	720	631,793.32	
Cash Gift	724	39,000.00	
Traveling Expenses - Local	751	42,382.21	
Training Expenses	753	57,000.00	
Scholarship Expenses	754	39,835.00	
Office Supplies Expenses	755	12,914.00	
Gasoline, Oil and Lubricants Expenses	761	236,027.04	
Textbooks and Instructional Materials Expenses	763	17,152.00	
Other Supplies Expenses	765	23,138.00	
Telephone Expenses - Mobile	773	19,900.00	
Printing and Binding Expenses	781	28,310.00	
Representation Expenses	783	75,655.00	
General Services	795	160,620.16	
Repairs and Maintenance - Shool Building	812	165,119.46	
Repairs and Maintenance - IT Equipment and Software	823	35,732.00	
Repairs and Maintenance - Other Machineries & Equipment	840	2,540.00	
Repairs and Maintenance - Motor Vehicles	841	84,600.00	
Insurance Expenses	893	7,959.57	
Depreciation - Electrification,Power & Energy Structures	905	5,597.41	
Depreciation - School Buildings	912	76,844.83	
Depreciation - Other Structures	915	11,238.41	
Depreciation - Office Equipment	921	55,061.83	
Depreciation - Furniture and Fixtures	922	16,084.91	
Depreciation - IT Equipment	923	27,078.73	
Depreciation - Communication Equipment	929	720.00	
Depreciation - Sports Equipment	935	1,287.77	
Depreciation - Other Machineries & Equipment	940	19,550.45	
Depreciation - Motor Vehicles	941	24,456.87	
Depreciation - Other Property,Plant & Equipment	950	1,799.11	
Discount on Special Education Tax	955	190,016.49	
Other Maintenance and Operating Expenses	969	333,410.83	
TOTAL		8,820,660.48	8,820,660.48

PREPARED BY:


ARLENE F. BILOG
 Administrative Aide IV

CERTIFIED CORRECT:


ERNAN M. FUNA, CPA
 Municipal Accountant