

Province of Ilocos Norte

Municipality of Dingras

SPECIAL EDUCATION FUND

BALANCE SHEET

As of September 30, 2014

	2014
ASSETS	
CURRENT ASSETS	
CASH	
Cash on Hand	
Cash in Vault	15,340.70
Cash-Disbursing Officers	-
Petty Cash Fund	-
Payroll Fund	-
Cash in Banks-Local Currency	
Cash in Bank-LC, Current Account	1,084,925.35
Cash in Bank-LC, Savings Account	-
Cash in Bank-LC, Time Deposit	-
Cash in Banks-Foreign Currency	-
Cash in Bank-FC, Current Account	-
Cash in Bank-FC, Savings Account	-
Cash in Bank-FC, Time Deposit	-
Total Cash	1,100,266.05
RECEIVABLES	
Receivable Accounts	
Accounts Receivable	-
Notes Receivables	-
Due from Officers and Employees	-
Loans Receivables-GOCCs	-
Loans Receivables-Others	-
Loans Receivables-LGUs	-
Real Property Tax Receivable	-
Special Education Tax Receivable	3,849,396.97
Interest Receivable	-
Inter-agency Receivables	
Due from NGAs	-
Due from GOCCs	-
Due from LGUs	-
Due from NGOs/POs	-
Intra-agency Receivables	
Due from Other Funds	328,594.43
Other Receivables	
Receivables-Disallowance/Charges	-
Advances to Officers & Employees	65,940.00
Other Receivables	3,018.19
Total Receivables	4,246,949.59
INVENTORIES	
Materials	-
Raw Materials Inventory	-
Work-in Process Inventory	-
Finished Goods Inventory	-
Merchandise Inventory	-
Supplies	
Office Supplies Inventory	14,552.00
Food Supplies Inventory	-
Medical, Dental & Laboratory Supplies, Inventory	-
Accountable Forms Inventory	-
Animal/Zoological Supplies Inventory	-

Food Supplies Inventory	-
Drugs and Medicines Inventory	-
Medical, Dental & Laboratory Supplies, Inventory	-
Gasoline, Oil and Lubricants Inventory	-
Agricultural Supplies Inventory	-
Textbooks and Instructional Materials Inventory	-
Military and Police Supplies Inventory	-
Other Supplies Inventories	-
Confiscated/Abandoned/Seized Goods Inventory	-
Spare Parts Inventory	-
Construction Materials Inventory	-
Agricultural, Fishery and Forestry Products	-
Livestock Inventory	-
Crops and Fruits Inventory	-
Other Agricultural, Fishery and Forestry Products Inventory	-
Total Inventories	14,552.00
PREPAYMENTS	
Prepaid Rent	-
Prepaid Insurance	-
Prepaid Interest	-
Deposit on Letters of Credit	-
Advances to Contractors	-
Deferred Charges	-
Other Prepaid Expenses	-
Total Prepayments	-
OTHER CURRENT ASSETS	
Guaranty Deposits	-
Other Current Assets	-
Total Other Current Assets	-
TOTAL CURRENT ASSETS	5,361,767.64
INVESTMENTS	
Investments in Treasury Bills	-
Investments in Stocks	-
Investments in Bonds	-
Other Investments and Marketable Securities	-
Sinking Fund	-
TOTAL INVESTMENTS	-
PROPERTY, PLANT & EQUIPMENT (Net of Depreciation)	
LAND AND LAND IMPROVEMENTS	
Land	280,946.20
Land Improvements	-
Electrification, Power and Energy Structures	-
Total Land and Land Improvements	280,946.20
BUILDINGS	
Office Building	-
School Buildings	351,604.53
Hospitals and Health Centers	-
Market and Slaughterhouses	-
Other Structures	93,534.80
Total Buildings	445,139.33
LEASEHOLD IMPROVEMENTS	
Leasehold Improvements, Land	-
Leasehold Improvements, Buildings	-
Other Leasehold Improvements	-
Total Leasehold Improvements	-
OFFICE EQUIPMENT, FURNITURE AND FIXTURES	
Office Equipment	581,546.72
Furniture & Fixtures	80,224.46
IT Equipment & Software	33,560.07
Library Books	42,440.82
Total Office Equipment, Furniture and Fixtures	737,772.07
MACHINERIES AND EQUIPMENT	
Machineries	-

Agricultural, Fishery and Forestry Equipment	-
Communication Equipment	-
Construction and Heavy Equipment	-
Hospital Equipment	-
Firefighting Equipment and Accessories	-
Medical, Dental & Laboratory Equipment	-
Military and Police Equipment	-
Sports Equipment	-
Technical & Scientific Equipment	-
Other Machineries & Equipment	130,389.82
Total Machineries and Equipment	130,389.82
TRANSPORTATION EQUIPMENT	
Motor Vehicles	-
Watercrafts	-
Other Transportation Equipment	-
Total Transportation Equipment	-
OTHER PROPERTY, PLANT AND EQUIPMENT	
Other Property, Plant and Equipment	-
Total Other Property, Plant and Equipment	-
PUBLIC INFRASTRUCTURES	
Roads, Highways and Bridges	-
Plazas, Parks and Monuments	-
Ports, Lighthouses and Harbors	-
Artesian Wells, Reservoirs, Pumping Stations and Conduits	-
Irrigation, Canals and Laterals	-
Flood Controls	-
Waterways, Aqueducts, Seawalls	-
Other Public Infrastructures	-
Total Public Infrastructures	-
REFORESTATION PROJECTS	
Reforestation - Upland	-
Reforestation - Marshland/Swampland	-
Total Reforestation Projects	-
CONSTRUCTION IN PROGRESS	
Construction in Progress-Agency Assets	-
Public Infrastructures/Reforestation Projects	
Construction in Progress-Roads, Highways and Bridges	-
Construction in Progress-Plazas, Parks and monuments	-
Construction in Progress-Port, Lighthouses & Harbors	-
Construction in Progress-Artesian Wells, Reservoirs, Pumping Station and Conduits	-
Construction in Progress-Irrigation Canals and Laterals	-
Construction in Progress-Flood Controls	-
Construction in Progress-Waterways, Aqueducts, Seawalls, Riverwalls and Others	-
Construction in Progress-Other Public Infrastructures	-
Construction in Progress-Reforestation-Upland	-
Construction in Progress-Reforestation-Marshland/Swampland	-
Total Construction in Progress	-
Total Property, Plant and Equipment	1,594,247.42
OTHER ASSETS	
Work/Other Animals	-
Breeding Stocks	-
Arts, Archeological Specimen and Other Exhibits	-
Items in Transit	-
Other Assets	-
Total Other Assets	-
TOTAL ASSETS	6,956,015.06
	LIABILITIES AND EQUITY
CURRENT LIABILITIES	
Payable Accounts	
Accounts Payables	75,710.17

Notes Payables	-
Due to Officers & Employees	182,591.18
Interest Payable	-
Inter-Agency Payables	
Due to BIR	11,365.75
Due to GSIS	5,302.23
Due to Pag-ibig	-
Due to PHILHEALTH	-
Due to Other NGAs	-
Due to Other GOCCs	-
Due to Local Government Units	581,591.00
Intra-Agency Payables	
Due to Other Funds	96,386.68
Other Liability Accounts	
Guaranty Deposit Payable	-
Performance/Bidders/Bail Bonds Payable	-
Tax Refunds Payable	-
Trust Liability-DRRM	-
Other PAYables	-
Total Current Liabilities	952,947.01
LONG-TERM LIABILITIES	
Mortgage/Bonds/Loans Payable	
Mortgage Payable	-
Bonds Payable-Domestic	-
Bonds Payables-Foreign	-
Loans Payable - Domestic	-
Loans Payable - Foreign	-
Other Long-Term Liabilities	-
Total Long-Term Liabilities	-
TOTAL LIABILITIES	952,947.01
DEFERRED CREDITS	
Deffered Real Property Tax Income	-
Deffered Special Education Tax Income	3,849,396.97
Other Deferred Credits	2,742.85
Total Deferred Credits	3,852,139.82
EQUITY	
Government Equity-Beginning	1,230,997.84
Adjustment to Beg. Bal.	
Adjusted Beginning Balance	
Add: Retained Operating Surplus (See Statement of Operations)	
Current Operations	919,930.39
Prior Year Adjustments	-
Less: Transfer to Registry	
Public Infrastructure	-
Reforestation Projects	-
Prior Years Adjustments	
Government Equity-September 30, 2014	2,150,928.23
TOTAL LIABILITIES AND EQUITY	6,956,015.06

Certified Correct:

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