



## City Government of Marikina

### Community Development Fund

# Trial Balance

As of March 31, 2014

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency , Current Account	111	185,432,162.97	
Due from NGAs	136	36.05	
Due from Other Funds	144	1,249,132.81	
Office Supplies Inventory	155	2,420,192.44	
Other Supplies Inventory	165	61,079.68	
Construction Materials Inventory	168	21,778,456.69	
Land	201	14,012.00	
Other Structures	215	2,398,398.30	
Office Equipment	221	70,995.00	
Furniture and Fixtures	222	51,680.00	
IT Equipment and Software	223	1,001,303.00	
Communication Equipment	229	256,318.00	
Construction and Heavy Equipment	230	84,613,949.00	
Medical, Dental and Laboratory Equipment	233	2,375,490.00	
Other Machinerics and Equipment	240	30,000.00	
Motor Vehicles	241	38,256,076.90	
Other Transportation Equipment	248	364,000.00	
Other Property, Plant and Equipment	250	13,092,092.05	
Construction in Progress - Agency Assets	264	17,260,149.16	
Construction in Progress - Roads, Highways and Bridges	266	713,468.34	
Construction in Progress - Parks, Plazas and Monuments	267	4,745,283.08	
Construction in Progress - Waterways, Aqueducts, Seawalls, River Walls and Others	272	2,133,585.10	
Construction in Progress - Other Public Infrastructures	273	1,402,099.03	
Accumulated Depreciation - Other Structures	315		264,784.00
Accumulated Depreciation - Office Equipment	321		15,973.95
Accumulated Depreciation - Furniture and Fixtures	322		6,589.20
Accumulated Depreciation - IT Equipment	323		480,869.16
Accumulated Depreciation - Communication Equipment	329		94,593.82
Accumulated Depreciation - Construction and Heavy Equipment	330		19,401,028.77
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		507,101.24
Accumulated Depreciation - Other Machinerics and Equipment	340		2,925.00
Accumulated Depreciation - Motor Vehicles	341		16,257,775.18
Accumulated Depreciation - Other Transportation Equipment	348		67,733.20
Accumulated Depreciation - Other Property, Plant and Equipment	350		4,951,012.18
Accounts Payable	401		3,388,718.50
Due to BIR	412		76,630.30
Due to Other Funds	424		360,989.11
Government Equity	501		306,805,406.68
Internal Revenue Allotment	665		29,979,848.40
Office Supplies Expenses	755	216,697.45	
Repairs and Maintenance - Land Improvements	802	162,585.00	
Depreciation - Other Structures	915	29,192.00	
Depreciation - Office Equipment	921	2,129.86	
Depreciation - Furniture and Fixtures	922	775.20	
Depreciation - IT Equipment	923	29,995.64	
Depreciation - Communication Equipment	929	3,844.82	
Depreciation - Construction and Heavy Equipment	930	1,269,209.26	
Depreciation - Medical, Dental and Laboratory Equipment	933	35,827.62	
Depreciation - Other Machinerics and Equipment	940	450.00	
Depreciation - Motor Vehicles	941	818,701.64	
Depreciation - Other Transportation Equipment	948	5,460.10	
Depreciation - Other Property, Plant and Equipment	950	367,150.50	



**City Government of Marikina**

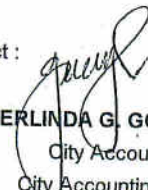
Community Development Fund

**Trial Balance**

As of March 31, 2014

Account Title	Account Code	Debit	Credit
TOTAL		382,661,978.69	382,661,978.69

Certified Correct :

  
**ERLINDA G. GONZALES**  
City Accountant  
City Accounting Office



City Government of Marikina

Balance Sheet

As of March 31, 2014

Detailed  
Community Development Fund

ASSETS

Current Assets

Cash			
Cash in Banks - Local Currency			
Cash in Bank - Local Currency, Current Account			185,432,162.97
Receivables			
Inter - Agency Receivables			
Due from NGAs		36.05	
Intra - Agency Receivables			
Due from Other Funds			
		<u>1,249,132.81</u>	1,249,168.86
Inventories			
Supplies			
Office Supplies Inventory	2,420,192.44		
Other Supplies Inventory	61,079.68		
Construction Materials Inventory	<u>21,778,456.69</u>		
			<u>24,259,728.81</u>
			210,941,060.64
Property, Plant and Equipment			
Land and Land Improvements			
Land			14,012.00
Buildings			
Other Structures	2,398,398.30		
Less : Accumulated Depreciation - Other Structures	<u>264,784.00</u>		
			2,133,614.30
Office Equipment, Furniture and Fixtures			
Office Equipment	70,995.00		
Less : Accumulated Depreciation - Office Equipment	<u>15,973.95</u>	55,021.05	
Furniture and Fixtures	51,680.00		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>6,589.20</u>	45,090.80	
IT Equipment and Software	1,001,303.00		



City Government of Marikina

**Balance Sheet**

As of March 31, 2014

Detailed  
Community Development Fund

Less : Accumulated Depreciation - IT Equipment	<u>480,869.16</u>	<u>520,433.84</u>	620,545.69
<b>Machineries and Equipment</b>			
Communication Equipment	256,318.00		
Less : Accumulated Depreciation - Communication Equipment	<u>94,593.82</u>	161,724.18	
Construction and Heavy Equipment	84,613,949.00		
Less : Accumulated Depreciation - Construction and Heavy Equipment	<u>19,401,028.77</u>	65,212,920.23	
Medical, Dental and Laboratory Equipment	2,375,490.00		
Less : Accumulated Depreciation - Medical, Dental and Laboratory Equipment	<u>507,101.24</u>	1,868,388.76	
Other Machineries and Equipment	30,000.00		
Less : Accumulated Depreciation - Other Machineries and Equipment	<u>2,925.00</u>	<u>27,075.00</u>	67,270,108.17
<b>Transportation Equipment</b>			
Motor Vehicles	38,256,076.90		
Less : Accumulated Depreciation - Motor Vehicles	<u>16,257,775.18</u>	21,998,301.72	
Other Transportation Equipment	364,000.00		
Less : Accumulated Depreciation - Other Transportation Equipment	<u>67,733.20</u>	<u>296,266.80</u>	22,294,568.52
<b>Other Property, Plant and Equipment</b>			
Other Property, Plant and Equipment	13,092,092.05		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>4,951,012.18</u>		8,141,079.87
<b>Construction in Progress</b>			
<b>Agency Assets</b>			
Construction in Progress - Agency Assets		17,260,149.16	
<b>Public Infrastructures / Reforestation Projects</b>			
Construction in Progress - Roads, Highways and Bridges	713,468.34		
Construction in Progress - Parks, Plazas and Monuments	4,745,283.08		
Construction in Progress - Waterways, Aqueducts, Seawalls, River Walls and Others	2,133,585.10		
Construction in Progress - Other Public Infrastructures	<u>1,402,099.03</u>	<u>8,994,435.55</u>	<u>26,254,584.71</u>
			<u>126,728,513.26</u>



City Government of Marikina

Balance Sheet

As of March 31, 2014

	Detailed Community Development Fund
<b>TOTAL ASSETS</b>	<u><u>337,669,573.90</u></u>
<b>LIABILITIES</b>	
Current Liabilities	
Payable Accounts	
Accounts Payable	3,388,718.50
Inter - Agency Payables	
Due to BIR	76,630.30
Intra - Agency Payables	
Due to Other Funds	
<b>TOTAL LIABILITIES</b>	<u>360,989.11</u> <u>3,826,337.91</u>
	3,826,337.91
<b>EQUITY</b>	
Government Equity	
Government Equity	<u>333,843,235.99</u>
<b>TOTAL EQUITY</b>	<u>333,843,235.99</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><u>337,669,573.90</u></u>



**City Government of Marikina**  
**Statement of Income and Expenses**  
For the period ending March 31, 2014

Detailed  
Community Development Fund

Income		
General Income Accounts		
Other Income		
Internal Revenue Allotment		<u>29,979,848.40</u>
<b>Gross Income</b>		<u>29,979,848.40</u>
Less: Expenses		
Maintenance and Other Operating Expenses		
Supplies and Material Expenses		
Office Supplies Expenses		216,697.45
Repair and Maintenance		
Land and Improvements		
Repairs and Maintenance - Land Improvements		162,585.00
Non-Cash Expenses		
Depreciation		
Buildings		
Depreciation - Other Structures	29,192.00	
Office Equipment - Furniture and Fixtures		
Depreciation - Office Equipment	2,129.86	
Depreciation - Furniture and Fixtures	775.20	
Depreciation - IT Equipment	<u>29,995.64</u>	32,900.70
Machineries and Equipment		
Depreciation - Communication Equipment	3,844.82	
Depreciation - Construction and Heavy Equipment	1,269,209.26	
Depreciation - Medical, Dental and Laboratory Equipment	35,827.62	
Depreciation - Other Machineries and Equipment	<u>450.00</u>	1,309,331.70
Transportation Equipment		
Depreciation - Motor Vehicles	818,701.64	



**City Government of Marikina**  
**Statement of Income and Expenses**  
For the period ending March 31, 2014

**Detailed  
Community Development Fund**

Depreciation - Other Transportation Equipment	<u>5,460.10</u>	824,161.74		
Other Property, Plant and Equipment				
Depreciation - Other Property, Plant and Equipment		<u>367,150.50</u>	<u>2,562,736.64</u>	<u>2,942,019.09</u>
<b>Total Operating Expenses</b>				<u>2,942,019.09</u>
<b>Net Income (Loss)</b>				<u><u>27,037,829.31</u></u>