

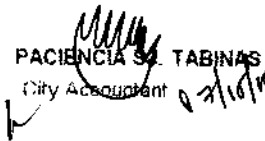
CITY OF NAGA
TRIAL BALANCE
As of June 30, 2015

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Cash in Vault	101	8,000.00	
Cash - Disbursing Officers	103	944,548.52	
Cash in Bank - Local Currency, Current Account	111	51,790,078.22	
Cash in Bank - Local Currency, Savings Account	112	50,000,000.00	
Due from Officers and Employees	123	652,417.71	
Special Education Tax Receivable	126	32,573,587.02	
Due from NGAs	136	2,981,064.17	
Due from NGOs/POs	139	1,116,179.73	
Due from Other Funds	144	36,151,035.34	
Other Receivables	149	122,133.58	
Food Supplies Inventory	158	3,495,000.00	
Other Supplies Inventory	165	330,000.00	
Advances to Contractors	181	301,916.19	
Land Improvements	202	6,177,712.64	
Accumulated Depreciation - Land Improvements	302		5,130,832.64
Electrification, Power and Energy Structures	305	228,250.00	
Accumulated Depreciation - Electrification, Power and Energy	305		44,889.17
School Buildings	212	65,117,816.36	
Accumulated Depreciation - School Buildings	312		9,171,952.28
Other Structures	215	5,189,071.71	
Accumulated Depreciation - Other Structures	315		1,222,645.49
Office Equipment	221	3,295,306.81	
Accumulated Depreciation - Office Equipment	321		730,027.47
Furniture and Fixtures	222	5,301,155.55	
Accumulated Depreciation - Furniture and Fixtures	322		1,350,993.09
IT Equipment and Software	223	9,101,070.70	
Accumulated Depreciation - IT Equipment	323		6,783,067.18
Library Books	224	8,295,133.35	
Accumulated Depreciation - Library Books	324		4,384,303.93
Communication Equipment	229	38,700.30	
Accumulated Depreciation - Communication Equipment	329		30,313.66
Medical, Dental and Laboratory Equipment	233	519,800.00	
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		29,252.00
Sports Equipment	235	563,402.60	
Accumulated Depreciation - Sports Equipment	335		101,552.93
Technical and Scientific Equipment	236	438,034.00	
Accumulated Depreciation - Technical and Scientific Equipment	336		324,343.40
Other Machineries and Equipment	240	46,420.00	
Accumulated Depreciation - Other Machineries and Equipment	340		3,439.33
Other Property, Plant and Equipment	250	5,832,021.05	
Accumulated Depreciation - Other Property, Plant and Equipment	350		2,187,084.08
Construction in Progress - Agency Assets	264	1,458,641.78	
Other Assets	290	644,104.30	
Accounts Payable	401		438,896.76
Due to Officers and Employees	403		469,523.84
Due to BIR	412		163,404.19
Due to GSIS	413		8,771.28
Due to PAG-IBIG	414		19,521.73
Due to Other GOCCs	417		75,350.00
Due to Other Funds	424		363,190.14
Guaranty Deposits Payable	426		498,611.65
Other Payables	439		454,675.00
Deferred Special Education Tax Income	452		32,573,587.02
Other Deferred Credits	455		738,925.66
Government Equity	501		184,504,434.47
Special Education Tax	591		73,751,863.19
Interest Income	664		22,579.79

CITY OF NAGA
 TRIAL BALANCE
 As of June 30, 2015

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Miscellaneous Income	673		3,240.00
Prior Year's Adjustment	684	402,880.45	
Salaries and Wages - Contractual	706	4,039,016.93	
Other Bonuses and Allowances	719	1,682,526.00	
Honoraria	720	216,000.00	
Other Personnel Benefits	749	172,000.00	
Traveling Expenses - Local	751	114,956.66	
Training Expenses	753	350,300.00	
Office Supplies Expenses	755	124,636.50	
Other Supplies Expenses	765	45,353.00	
Telephone Expenses - Landline	772	21,501.60	
Internet Expenses	774	135,482.12	
Rent Expenses	782	491,260.00	
Repairs and Maintenance - School Buildings	812	3,259,040.60	
Subsidy to NGOs/POs	876	43,500.00	
Taxes, Duties and Licenses	891	4,515.96	
Insurance Expenses	893	47,520.00	
Discount on Special Education Tax	955	9,950,813.91	
Other Maintenance and Operating Expenses	969	9,816,335.10	
Total		325,641,301.57	325,641,301.57

Certified Correct:


 PACIENCIA S. TABINAS
 City Accountant