

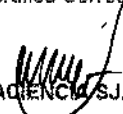
CITY OF NAGA
TRIAL BALANCE
As of March 31, 2015

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Cash - Disbursing Officers	103	909,207.62	
Cash in Bank - Local Currency, Current Account	111	55,477,383.10	
Due from Officers and Employees	123	711,027.71	
Special Education Tax Receivable	128	40,623,561.06	
Due from NGAs	136	2,991,564.17	
Due from NGOs/POs	139	1,116,179.73	
Due from Other Funds	144	87,851,597.16	
Other Receivables	149	122,133.59	
Food Supplies Inventory	158	3,495,000.00	
Other Supplies Inventory	165	330,000.00	
Advances to Contractors	181	520,690.50	
Land Improvements	202	6,177,712.64	
Accumulated Depreciation - Land Improvements	302		5,130,832.84
Electrification, Power and Energy Structures	205	228,250.00	
Accumulated Depreciation - Electrification, Power and Energy	305		44,869.17
School Buildings	212	65,117,816.36	
Accumulated Depreciation - School Buildings	312		9,171,962.28
Other Structures	215	4,767,397.71	
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	281,800.00	
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		29,252.00
Sports Equipment	235	553,157.80	
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
Other Assets	290	644,104.30	
Accounts Payable	401		490,527.76
Due to Officers and Employees	403		179,887.52
Due to BIR	412		137,798.57
Due to GSIS	413		8,771.28
Due to PAG-IBIG	414		50,348.53
Due to Other GOCCs	417		45,430.00
Due to Other Funds	424		114,200.60
Guaranty Deposits Payable	428		246,106.27
Other Payables	439		830,290.00
Deferred Special Education Tax Income	452		40,623,561.06
Other Deferred Credits	455		628,033.02
Government Equity	501		184,504,434.47
Special Education Tax	591		62,787,875.51
Miscellaneous Income	678		3,150.00
Prior Year's Adjustment	684	476,565.45	
Salaries and Wages - Contractual	706	1,911,839.52	
Other Personnel Benefits	749	147,000.00	

CITY OF NAGA
 TRIAL BALANCE
 As of March 31, 2015

	Account Code	SPECIAL EDUCATION FUND	
		Debit	Credit
Traveling Expenses - Local	751	38,401.56	
Training Expenses	753	182,400.00	
Telephone Expenses - Landline	772	8,210.60	
Internet Expenses	774	53,721.44	
Rent Expenses	782	48,000.00	
Repairs and Maintenance - School Buildings	812	1,329,736.00	
Subsidy to NGOs/PQs	876	15,000.00	
Discount on Special Education Tax	955	9,700,535.41	
Other Maintenance and Operating Expenses	969	3,767,486.25	
Total		321,945,121.44	321,945,121.44

Certified Correct.


 PAOLENCIA S.J. TABINAS
 City Accountant 