

CITY OF NAGA

Balance Sheet

June 30, 2014

GENERAL FUND

ASSETS

CURRENT ASSETS

CASH

Cash on Hand

Cash in Vault

Cash - Disbursing Officers

Petty Cash Fund

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

Cash in Bank - Local Currency, Savings Account

RECEIVABLES

Receivable Accounts

Accounts Receivable

Due from Officers and Employees

Loans Receivable - Others

Real Property Tax Receivable

Inter-Agency Receivables

Due from NGAs

Due from GOCCs

Due from LGUs

Due from NGOs/POs

Intra-Agency Receivables

Due from Other Funds

Other Receivables

Receivables - Disallowances/Charges

Other Receivables

INVENTORIES

Supplies

Office Supplies Inventory

Accountable Forms Inventory

Animal/Zoological Supplies Inventory

Food Supplies Inventory

Drugs and Medicines Inventory

Medical, Dental and Laboratory Supplies Inventory

Gasoline, Oil and Lubricants Inventory

Agricultural Supplies Inventory

Other Supplies Inventory

Spare Parts Inventory

Construction Materials Inventory

Agricultural, Fishery and Forestry Products

Other Agricultural, Fishery and Forestry Products Inventory

PREPAYMENTS

Prepaid Insurance

Advances to Contractors

Other Prepaid Expenses

OTHER CURRENT ASSETS

Guaranty Deposits

Other Current Assets

Total Current Assets

PROPERTY, PLANT AND EQUIPMENT

LAND AND LAND IMPROVEMENTS

Land

Land Improvements (net)

Land Improvements

Accumulated Depreciation - Land Improvements

593,052,570.12

14,764,988.62

2,822,451.31

11,812,537.31

130,000.00

578,287,581.50

93,974,072.07

484,313,509.43

215,667,980.72

192,714,678.43

78,871.79

2,424,723.16

57,164,683.38

133,046,400.10

10,265,332.98

1,127,188.63

200.00

6,431,270.12

2,706,674.23

3,585,217.44

3,585,217.44

9,102,751.87

1,748,019.81

7,354,732.06

40,212,747.81

40,123,347.81

755,912.94

1,235,566.10

80,000.00

20,069,159.97

1,832,116.23

165,967.00

783.55

2,788,626.40

11,152,400.57

101,925.00

1,940,890.05

89,400.00

89,400.00

6,671,911.13

2,011,562.16

3,990,835.53

669,513.44

966,266.71

466,266.71

500,000.00

856,571,476.49

557,711,398.45

169,925,573.39

380,664,942.38

385,192,098.28

4,527,155.90

	GENERAL FUND
<i>Electrification, Power and Energy Structures (net)</i>	7,120,882.68
<i>Electrification, Power and Energy Structures</i>	9,658,643.72
<i>Accumulated Depreciation - Electrification, Power and Energy</i>	2,537,761.04
BUILDINGS	408,504,933.53
<i>Office Buildings (net)</i>	64,989,912.48
<i>Office Buildings</i>	107,827,406.70
<i>Accumulated Depreciation - Office Buildings</i>	42,837,494.22
<i>School Buildings (net)</i>	26,296,155.53
<i>School Buildings</i>	35,593,185.07
<i>Accumulated Depreciation - School Buildings</i>	9,297,029.54
<i>Hospitals and Health Centers (net)</i>	5,210,896.13
<i>Hospitals and Health Centers</i>	6,396,141.21
<i>Accumulated Depreciation - Hospitals and Health Centers</i>	1,185,245.08
<i>Markets and Slaughterhouses (net)</i>	92,549,212.25
<i>Markets and Slaughterhouses</i>	114,004,672.77
<i>Accumulated Depreciation - Markets and Slaughterhouses</i>	21,455,460.52
<i>Other Structures (net)</i>	219,458,757.14
<i>Other Structures</i>	297,523,809.75
<i>Accumulated Depreciation - Other Structures</i>	78,065,052.61
OFFICE EQUIPMENT, FURNITURE AND FIXTURES	20,394,595.96
<i>Office Equipment (net)</i>	6,191,381.31
<i>Office Equipment</i>	28,262,736.12
<i>Accumulated Depreciation - Office Equipment</i>	22,071,354.81
<i>Furniture and Fixtures (net)</i>	4,032,812.18
<i>Furniture and Fixtures</i>	5,495,073.67
<i>Accumulated Depreciation - Furniture and Fixtures</i>	1,462,261.49
<i>IT Equipment and Software (net)</i>	10,033,010.73
<i>IT Equipment and Software</i>	17,730,003.76
<i>Accumulated Depreciation - IT Equipment</i>	7,696,993.03
<i>Library Books (net)</i>	137,391.74
<i>Library Books</i>	526,332.12
<i>Accumulated Depreciation - Library Books</i>	388,940.38
MACHINERIES AND EQUIPMENT	28,570,879.04
<i>Machineries (net)</i>	1,471,801.27
<i>Machineries</i>	2,363,469.12
<i>Accumulated Depreciation - Machineries</i>	891,667.85
<i>Agricultural, Fishery and Forestry Equipment (net)</i>	1,699,858.88
<i>Agricultural, Fishery and Forestry Equipment</i>	1,865,040.00
<i>Accumulated Depreciation - Agricultural, Fishery and Forestry</i>	165,181.12
<i>Communication Equipment (net)</i>	1,599,415.50
<i>Communication Equipment</i>	4,932,156.92
<i>Accumulated Depreciation - Communication Equipment</i>	3,332,741.42
<i>Construction and Heavy Equipment (net)</i>	10,769,977.23
<i>Construction and Heavy Equipment</i>	24,124,842.51
<i>Accumulated Depreciation - Construction and Heavy Equipment</i>	13,354,865.28
<i>Disaster Response and Rescue Equipment (net)</i>	1,422,947.93
<i>Disaster Response and Rescue Equipment</i>	2,357,475.00
<i>Accumulated Depreciation - Disaster Response and Rescue Equipment</i>	934,527.07
<i>Hospital Equipment (net)</i>	985,237.68
<i>Hospital Equipment</i>	1,633,242.35
<i>Accumulated Depreciation - Hospital Equipment</i>	648,004.67
<i>Medical, Dental and Laboratory Equipment (net)</i>	445,678.47
<i>Medical, Dental and Laboratory Equipment</i>	718,342.90
<i>Accumulated Depreciation - Medical, Dental and Laboratory Equipment</i>	272,664.43
<i>Military and Police Equipment (net)</i>	4,171,364.60
<i>Military and Police Equipment</i>	5,913,009.45
<i>Accumulated Depreciation - Military and Police Equipment</i>	1,741,644.85
<i>Sports Equipment (net)</i>	60,565.75

	GENERAL FUND
<i>Sports Equipment</i>	92,350.00
<i>Accumulated Depreciation - Sports Equipment</i>	<u>31,784.25</u>
Technical and Scientific Equipment (net)	289,834.56
<i>Technical and Scientific Equipment</i>	4,901,659.84
<i>Accumulated Depreciation - Technical and Scientific Equipment</i>	<u>4,611,825.28</u>
Other Machineries and Equipment (net)	5,654,197.17
<i>Other Machineries and Equipment</i>	11,698,798.47
<i>Accumulated Depreciation - Other Machineries and Equipment</i>	<u>6,044,601.30</u>
TRANSPORTATION EQUIPMENT	<u>22,659,522.61</u>
Motor Vehicles (net)	12,307,668.80
<i>Motor Vehicles</i>	32,979,314.22
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>20,671,645.42</u>
Watercrafts (net)	218,909.87
<i>Watercrafts</i>	2,189,099.07
<i>Accumulated Depreciation - Watercrafts</i>	<u>1,970,189.20</u>
Other Transportation Equipment (net)	10,132,943.94
<i>Other Transportation Equipment</i>	12,904,000.00
<i>Accumulated Depreciation - Other Transportation Equipment</i>	<u>2,771,056.06</u>
OTHER PROPERTY, PLANT AND EQUIPMENT	<u>14,518,038.71</u>
Other Property, Plant and Equipment (net)	14,518,038.71
<i>Other Property, Plant and Equipment</i>	35,262,557.59
<i>Accumulated Depreciation - Other Property, Plant and Equipment</i>	<u>20,744,518.88</u>
CONSTRUCTION IN PROGRESS	<u>283,065,543.07</u>
Construction in Progress - Agency Assets	<u>263,932,309.66</u>
Public Infrastructures/Reforestation Projects	<u>19,133,233.41</u>
<i>Construction in Progress - Roads, Highways and Bridges</i>	6,665,673.36
<i>Construction in Progress - Irrigation, Canals and Laterals</i>	1,122,375.56
<i>Construction in Progress - Flood Controls</i>	<u>4,255,653.36</u>
<i>Construction in Progress - Waterways, Aqueducts, Seawalls, River Walls and Others</i>	350,005.02
<i>Construction in Progress - Other Public Infrastructures</i>	<u>6,739,526.11</u>
Total Property, Plant and Equipment	<u>1,335,424,911.37</u>
OTHER ASSETS	
<i>Work/Other Animals</i>	78,200.00
<i>Breeding Stocks</i>	14,000.00
<i>Arts, Archeological Specimen and Other Exhibits</i>	632,354.36
<i>Other Assets</i>	1,299,448.17
Total Other Assets	<u>2,024,002.53</u>
TOTAL ASSETS	<u>2,194,020,390.39</u>
LIABILITIES	
CURRENT LIABILITIES	
Payable Accounts	<u>66,221,670.29</u>
<i>Accounts Payable</i>	64,605,406.60
<i>Due to Officers and Employees</i>	1,616,263.69
Inter-Agency Payables	<u>16,551,651.05</u>
<i>Due to BIR</i>	2,364,462.27
<i>Due to GSIS</i>	6,783,325.72
<i>Due to PAG-IBIG</i>	74,487.18
<i>Due to PHILHEALTH</i>	19,865.62
<i>Due to Other NGAs</i>	659,264.36
<i>Due to Other GOCCs</i>	37,352.76
<i>Due to LGUs</i>	6,612,893.14
Intra-Agency Payables	<u>84,603,686.88</u>
<i>Due to Other Funds</i>	84,603,686.88
Other Liability Accounts	<u>31,657,298.37</u>
<i>Guaranty Deposits Payable</i>	17,927,275.55
<i>Performance/Bidders/Bail Bonds Payable</i>	1,416,205.93
<i>Tax Refunds Payable</i>	11,543.28
<i>Other Payables</i>	<u>12,302,273.61</u>

	GENERAL FUND
Total Current Liabilities	<u>199,034,306.59</u>
LONG-TERM LIABILITIES	
Mortgage/Bonds/Loans Payable	
<i>Loans Payable - Domestic</i>	161,779,969.77
Total Long-Term Liabilities	<u>161,779,969.77</u>
TOTAL LIABILITIES	<u>360,814,276.36</u>
DEFERRED CREDITS	
<i>Deferred Real Property Tax Income</i>	98,673,446.84
<i>Other Deferred Credits</i>	73,677,299.67
Total Deferred Credits	<u>172,350,745.51</u>
EQUITY	<u>1,660,855,368.52</u>
<i>Government Equity</i>	1,660,855,368.52
TOTAL LIABILITIES AND EQUITY	<u>2,194,020,390.39</u>

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant *pw*