

CITY OF NAGA
Balance Sheet
December 31, 2013

	LDF
ASSETS	
CURRENT ASSETS	
CASH	
Cash in Bank - Local Currency	<u>20,414,442.66</u>
Cash in Bank - Local Currency, Current Account	<u>20,414,442.66</u>
RECEIVABLES	<u>34,444,381.18</u>
Receivable Accounts	<u>27,301,886.22</u>
Accounts Receivable	150.08
Due from Officers and Employees	1,066,260.27
Loans Receivable - Others	26,235,475.87
Inter-Agency Receivables	<u>6,987,723.26</u>
Due from LGUs	4,591,413.26
Due from NGOs/POs	2,396,310.00
Intra-Agency Receivables	<u>109,605.60</u>
Due from Other Funds	109,605.60
Other Receivables	<u>45,166.10</u>
Other Receivables	45,166.10
INVENTORIES	<u>2,882,343.04</u>
Supplies	<u>2,882,343.04</u>
Other Supplies Inventory	2,111,460.00
Construction Materials Inventory	770,883.04
PREPAYMENTS	<u>1,100,078.87</u>
Advances to Contractors	1,100,078.87
Total Current Assets	<u>58,841,245.75</u>
PROPERTY, PLANT AND EQUIPMENT	
LAND AND LAND IMPROVEMENTS	<u>75,738,062.88</u>
Land	10,093,244.69
Land Improvements (net)	63,267,346.10
Land Improvements	65,253,543.06
Accumulated Depreciation - Land Improvements	<u>1,986,196.96</u>
Electrification, Power and Energy Structures (net)	<u>2,377,472.09</u>
Electrification, Power and Energy Structures	3,255,035.00
Accumulated Depreciation - Electrification, Power and Energy	<u>877,562.91</u>
BUILDINGS	<u>48,492,701.89</u>
Office Buildings (net)	29,132.00
Office Buildings	633,209.33
Accumulated Depreciation - Office Buildings	<u>604,077.33</u>
School Buildings (net)	3,109,995.93
School Buildings	3,765,214.01
Accumulated Depreciation - School Buildings	<u>655,218.08</u>
Hospitals and Health Centers (net)	1,415,423.95
Hospitals and Health Centers	1,545,762.21
Accumulated Depreciation - Hospitals and Health Centers	<u>130,338.26</u>
Markets and Slaughterhouses (net)	26,168,980.45
Markets and Slaughterhouses	26,454,219.10
Accumulated Depreciation - Markets and Slaughterhouses	<u>285,238.65</u>
Other Structures (net)	17,769,169.56
Other Structures	36,923,179.82
Accumulated Depreciation - Other Structures	<u>19,154,010.26</u>
OFFICE EQUIPMENT, FURNITURE AND FIXTURES	<u>2,420,728.46</u>
Office Equipment (net)	200,210.40
Office Equipment	809,312.34
Accumulated Depreciation - Office Equipment	<u>609,101.94</u>
Furniture and Fixtures (net)	150,569.66
Furniture and Fixtures	207,045.05

Accumulated Depreciation - Furniture and Fixtures	LDF
	<u>56,475.39</u>
IT Equipment and Software (net)	2,066,992.80
IT Equipment and Software	2,372,663.41
Accumulated Depreciation - IT Equipment	<u>305,670.61</u>
Library Books (net)	2,955.60
Library Books	29,556.00
Accumulated Depreciation - Library Books	<u>26,600.40</u>
MACHINERIES AND EQUIPMENT	<u>15,734,554.75</u>
Machineries (net)	18,208.71
Machineries	182,087.12
Accumulated Depreciation - Machineries	<u>163,878.41</u>
Agricultural, Fishery and Forestry Equipment (net)	1,033,831.00
Agricultural, Fishery and Forestry Equipment	1,180,600.00
Accumulated Depreciation - Agricultural, Fishery and Forestry	146,769.00
Communication Equipment (net)	763,770.17
Communication Equipment	1,837,515.00
Accumulated Depreciation - Communication Equipment	<u>1,073,744.83</u>
Construction and Heavy Equipment (net)	6,817,117.44
Construction and Heavy Equipment	9,677,620.72
Accumulated Depreciation - Construction and Heavy Equipment	<u>2,860,503.28</u>
Disaster Response and Rescue Equipment (net)	431,913.03
Disaster Response and Rescue Equipment	1,293,952.00
Accumulated Depreciation - Disaster Response and Rescue Equipment	<u>862,038.97</u>
Military and Police Equipment (net)	2,020,272.55
Military and Police Equipment	2,378,203.00
Accumulated Depreciation - Military and Police Equipment	<u>357,930.45</u>
Technical and Scientific Equipment (net)	96,982.93
Technical and Scientific Equipment	510,436.63
Accumulated Depreciation - Technical and Scientific Equipment	<u>413,453.70</u>
Other Machineries and Equipment (net)	4,552,458.92
Other Machineries and Equipment	5,417,456.00
Accumulated Depreciation - Other Machineries and Equipment	<u>864,997.08</u>
TRANSPORTATION EQUIPMENT	<u>7,647,374.25</u>
Motor Vehicles (net)	1,049,200.38
Motor Vehicles	1,793,776.38
Accumulated Depreciation - Motor Vehicles	<u>744,576.00</u>
Watercrafts (net)	103,638.16
Watercrafts	545,464.00
Accumulated Depreciation - Watercrafts	<u>441,825.84</u>
Other Transportation Equipment (net)	6,494,535.71
Other Transportation Equipment	8,330,000.00
Accumulated Depreciation - Other Transportation Equipment	<u>1,835,464.29</u>
OTHER PROPERTY, PLANT AND EQUIPMENT	<u>2,450,885.64</u>
Other Property, Plant and Equipment (net)	2,450,885.64
Other Property, Plant and Equipment	4,180,993.53
Accumulated Depreciation - Other Property, Plant and Equipment	<u>1,730,107.89</u>
CONSTRUCTION IN PROGRESS	<u>105,693,901.20</u>
Construction in Progress - Agency Assets	<u>97,235,234.26</u>
Public Infrastructures/Reforestation Projects	<u>8,458,666.94</u>
Construction in Progress - Roads, Highways and Bridges	1,229,926.02
Construction in Progress - Flood Controls	<u>3,900,925.31</u>
Construction in Progress - Waterways, Aqueducts, Seawalls, River Walls and Others	350,005.02
Construction in Progress - Other Public Infrastructures	2,977,810.59
Total Property, Plant and Equipment	<u>258,178,209.07</u>
OTHER ASSETS	
	<u>317,019,454.82</u>
TOTAL ASSETS	
LIABILITIES	
CURRENT LIABILITIES	

Payable Accounts	LDF
<i>Accounts Payable</i>	<u>16,415,466.24</u>
<i>Due to Officers and Employees</i>	16,379,817.96
Inter-Agency Payables	35,648.28
<i>Due to BIR</i>	<u>485,864.56</u>
Intra-Agency Payables	485,864.56
<i>Due to Other Funds</i>	<u>3,382,571.13</u>
Other Liability Accounts	3,382,571.13
<i>Guaranty Deposits Payable</i>	<u>2,496,405.25</u>
Total Current Liabilities	2,496,405.25
TOTAL LIABILITIES	<u>22,780,307.18</u>
DEFERRED CREDITS	<u>22,780,307.18</u>
<i>Other Deferred Credits</i>	13,399,400.00
Total Deferred Credits	<u>13,399,400.00</u>
EQUITY	<u>280,839,747.64</u>
<i>Government Equity</i>	280,839,747.64
TOTAL LIABILITIES AND EQUITY	<u>317,019,454.82</u>

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant