

CITY OF NAGA

Balance Sheet

June 30, 2013

SEF

ASSETS

CURRENT ASSETS

CASH

Cash on Hand

Cash - Disbursing Officers

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

Cash in Bank - Local Currency, Savings Account

RECEIVABLES

Receivable Accounts

Due from Officers and Employees

Special Education Tax Receivable

Interests Receivable

Inter-Agency Receivables

Due from NGAs

Due from NGOs/POs

Intra-Agency Receivables

Due from Other Funds

Other Receivables

Other Receivables

INVENTORIES

Supplies

Food Supplies Inventory

Other Supplies Inventory

PREPAYMENTS

Advances to Contractors

Total Current Assets

PROPERTY, PLANT AND EQUIPMENT

LAND AND LAND IMPROVEMENTS

Land Improvements (net)

Land Improvements

Accumulated Depreciation - Land Improvements

Electrification, Power and Energy Structures (net)

Electrification, Power and Energy Structures

BUILDINGS

School Buildings (net)

School Buildings

Accumulated Depreciation - School Buildings

Other Structures (net)

Other Structures

Accumulated Depreciation - Other Structures

OFFICE EQUIPMENT, FURNITURE AND FIXTURES

Office Equipment (net)

Office Equipment

Accumulated Depreciation - Office Equipment

Furniture and Fixtures (net)

Furniture and Fixtures

Accumulated Depreciation - Furniture and Fixtures

IT Equipment and Software (net)

IT Equipment and Software

Accumulated Depreciation - IT Equipment

Library Books (net)

Library Books

Accumulated Depreciation - Library Books

22,229,849.151,833,177.19

1,833,177.19

20,396,671.96

3,852,419.26

16,544,252.70

96,775,049.1810,776,555.83

408,236.44

18,368,319.39

-

4,107,743.90

2,991,564.17

1,116,179.73

72,765,815.86

72,765,815.86

124,933.59

124,933.59

4,430,000.004,430,000.00

4,100,000.00

330,000.00

1,650.61

1,650.61

122,436,548.941,444,950.39

1,216,700.39

6,177,712.64

4,961,012.25

228,250.00

228,250.00

55,298,943.47

51,260,652.34

56,921,871.12

5,661,218.78

4,038,291.13

4,767,397.71

729,106.58

14,531,066.44

2,561,647.37

3,156,856.81

595,209.44

4,042,900.80

5,195,468.55

1,152,567.75

2,556,440.21

8,583,449.10

6,027,008.89

5,370,078.06

8,268,883.35

2,898,805.29

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MACHINERIES AND EQUIPMENT	603,890.28
Communication Equipment (net)	10,079.52
Communication Equipment	38,700.30
Accumulated Depreciation - Communication Equipment	28,620.78
Medical, Dental and Laboratory Equipment (net)	26,800.00
Medical, Dental and Laboratory Equipment	26,800.00
Sports Equipment (net)	378,583.44
Sports Equipment	405,001.00
Accumulated Depreciation - Sports Equipment	26,417.56
Technical and Scientific Equipment (net)	188,427.32
Technical and Scientific Equipment	438,034.00
Accumulated Depreciation - Technical and Scientific Equipment	249,606.68
TRANSPORATION EQUIPMENT	75,000.00
Motor Vehicles (net)	75,000.00
Motor Vehicles	750,000.00
Accumulated Depreciation - Motor Vehicles	675,000.00
OTHER PROPERTY, PLANT AND EQUIPMENT	3,519,671.24
Other Property, Plant and Equipment (net)	3,519,671.24
Other Property, Plant and Equipment	5,008,999.77
Accumulated Depreciation - Other Property, Plant and Equipment	1,489,328.53
Total Property, Plant and Equipment	75,473,521.82
OTHER ASSETS	
Other Assets	569,104.30
Total Other Assets	569,104.30
TOTAL ASSETS	198,479,175.06
LIABILITIES	
CURRENT LIABILITIES	
Payable Accounts	1,266,397.52
Accounts Payable	1,120,448.92
Due to Officers and Employees	145,948.60
Inter-Agency Payables	567,501.31
Due to BIR	467,834.18
Due to GSIS	49,885.08
Due to PAG-IBIG	48,307.05
Due to PHILHEALTH	1,475.00
Intra-Agency Payables	102,868.26
Due to Other Funds	102,868.26
Other Liability Accounts	593,757.64
Guaranty Deposits Payable	366,772.64
Other Payables	226,985.00
Total Current Liabilities	2,530,524.73
LONG-TERM LIABILITIES	
TOTAL LIABILITIES	2,530,524.73
DEFERRED CREDITS	
Deferred Special Education Tax Income	18,368,319.39
Other Deferred Credits	4,943,988.97
Total Deferred Credits	23,312,308.36
EQUITY	172,636,341.97
Government Equity	172,636,341.97
TOTAL LIABILITIES AND EQUITY	198,479,175.06

Certified Correct:

PACIENCIA S.J. TABINAS
City Accountant