

CITY OF NAGA
General Fund - Trial Balance
As of June 30, 2020

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	4,785,803.45	
Petty Cash	10101-020	639,728.21	
Cash in Bank - Local Currency, Current Account	10102-010	445,006,676.42	
Cash in Bank -Local Currency, Time Deposits	10201-010	490,092,856.39	
Guaranty Deposits	10205-020	40,200.00	
Accounts Receivable	10301-010	85,812.31	
Real Property Tax Receivable	10301-020	23,130,185.12	
Loans Receivable - Others	10301-990	70,962,931.35	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	112,826.94	
Due from Local Government Units	10303-030	8,271,799.52	
Due from Other Funds	10304-050	19,521,636.08	
Advances for Payroll	10305-020	4,526,161.31	
Advances to Special Disbursing Officer	10305-030	13,382,972.56	
Advances for Officers and Employees	10305-040	1,837,136.16	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	157,887.72	
Due from Non-Government Organizations/People's Orga	10306-030	5,056,671.05	
Other Receivables	10306-990	4,397,178.04	
Food Supplies for Distribution	10402-010	15,525,780.00	
Welfare Goods for Distribution	10402-020	77,922,863.00	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Property and Equipment for Distribution	10402-090	40,129.00	
Other Supplies and Materials for Distribution	10402-990	282,585.00	
Office Supplies Inventory	10404-010	49,670.81	
Accountable Forms, Plates and Stickers	10404-020	1,540,948.02	
Non-Accountable Forms Inventory	10404-030	115,743.30	
Animal/Zoological Supplies Inventory	10404-040	105,336.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	14,371,118.04	
Medical, Dental and Laboratory Supplies Inventory	10404-070	8,371,494.16	
Fuel, Oil and Lubricants Inventory	10404-080	38,653.58	
Agricultural and Marine Supplies Inventory	10404-090	522,654.09	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Construction Materials Inventory	10404-130	13,249,378.50	
Other Supplies and Materials Inventory	10404-990	5,025,125.14	
Advances to Contractors	10501-010	7,845,597.83	
Prepaid Insurance	10501-050	2,300,349.74	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	270,753.71	
Land	10701-010	1,388,018,182.36	
Other Land Improvements	10702-990	451,661,511.87	
Accumulated Depreciation - Other Land Improvements	10702-991		9,644,468.95
Road Networks	10703-010	515,317,301.37	
Accumulated Depreciation - Road Networks	10703-011		40,066,182.13
Flood Control Systems	10703-020	363,405,559.22	
Accumulated Depreciation - Flood Control Systems	10703-021		53,495,122.21
Sewer Systems	10703-030	1,822,279.10	
Accumulated Depreciation - Sewer Systems	10703-031		543,691.62
Water Supply Systems	10703-040	22,878,418.73	
Accumulated Depreciation - Water Supply Systems	10703-041		2,686,960.94

Account Title	Account Code	Debit	Credit
Power Supply Systems	10703-050	6,923,359.89	
Accumulated Depreciation - Power Supply Systems	10703-051		469,533.91
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		2,069,270.14
Parks, Plazas and Monuments	10703-090	8,429,007.29	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		1,731,901.61
Other Infrastructure Assets	10703-990	88,838,693.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		10,108,383.64
Buildings	10704-010	177,958,435.81	
Accumulated Depreciation - Buildings	10704-011		83,729,463.42
School Buildings	10704-020	42,191,069.96	
Accumulated Depreciation - School Buildings	10704-021		17,018,738.94
Hospitals and Health Centers	10704-030	31,638,657.83	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		4,990,915.29
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		45,314,173.91
Slaughterhouses	10704-050	23,905,830.06	
Accumulated Depreciation - Slaughterhouses	10704-051		3,841,118.78
Other Structures	10704-990	390,834,270.42	
Accumulated Depreciation - Other Structures	10704-991		199,304,445.71
Machinery	10705-010	3,414,051.12	
Accumulated Depreciation - Machinery	10705-011		1,869,580.19
Office Equipment	10705-020	50,189,325.27	
Accumulated Depreciation - Office Equipment	10705-021		31,715,838.22
Information and Communication Technology Equipment	10705-030	43,413,767.87	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		20,600,501.14
Agricultural and Forestry Equipment	10705-040	10,730,035.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		2,256,817.29
Communication Equipment	10705-070	8,316,772.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,516,563.53
Construction and Heavy Equipment	10705-080	70,588,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		35,368,387.54
Disaster Response and Rescue Equipment	10705-090	15,836,125.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		3,657,431.81
Military, Police and Security Equipment	10705-100	8,820,517.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		5,056,581.42
Medical Equipment	10705-110	16,275,281.00	
Accumulated Depreciation - Medical Equipment	10705-111		3,687,286.47
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		79,885.00
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,119,335.65
Other Machinery and Equipment	10705-990	36,546,994.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		15,806,395.81
Motor Vehicles	10706-010	87,486,997.22	
Accumulated Depreciation - Motor Vehicles	10706-011		38,561,402.29
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,045,181.78
Other Transportation Equipment	10706-990	20,384,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		13,360,236.92
Furniture and Fixtures	10707-010	17,464,416.92	
Accumulated Depreciation - Furniture and Fixtures	10707-011		5,808,042.10
Books	10707-020	3,204,709.87	
Accumulated Depreciation - Books	10707-021		1,811,093.57
Construction in Progress - Land Improvements	10710-010	151,447,728.93	