

CITY OF NAGA
 General Fund - Pre-Closing Trial Balance
 As of December 31, 2019

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	8,239,826.07	
Cash in Bank - Local Currency, Current Account	10102-010	383,503,897.17	
Cash in Bank -Local Currency, Time Deposits	10201-010	487,447,723.13	
Guaranty Deposits	10205-020	40,200.00	
Accounts Receivable	10301-010	85,812.31	
Real Property Tax Receivable	10301-020	2,410,693.40	
Loans Receivable - Others	10301-990	70,431,477.19	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpor	10303-020	200.00	
Due from Local Government Units	10303-030	7,008,541.02	
Due from Other Funds	10304-050	23,984,961.04	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	8,405,491.42	
Advances for Officers and Employees	10305-040	1,869,990.96	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	133,334.60	
Due from Non-Government Organizations/People's Orga	10306-030	5,686,487.63	
Other Receivables	10306-990	4,398,178.04	
Food Supplies for Distribution	10402-010	4,263,000.00	
Welfare Goods for Distribution	10402-020	488,000.00	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Construction Materials for Distribution	10402-080	101,200.00	
Property and Equipment for Distribution	10402-090	40,129.00	
Other Supplies and Materials for Distribution	10402-990	1,529,280.00	
Office Supplies Inventory	10404-010	199,072.46	
Accountable Forms, Plates and Stickers	10404-020	62,762.43	
Non-Accountable Forms Inventory	10404-030	121,243.30	
Animal/Zoological Supplies Inventory	10404-040	267,132.75	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	14,399,783.91	
Medical, Dental and Laboratory Supplies Inventory	10404-070	6,675,850.66	
Fuel, Oil and Lubricants Inventory	10404-080	38,653.58	
Agricultural and Marine Supplies Inventory	10404-090	530,784.09	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Chemical and Filtering Supplies Inventory	10404-120	864,800.00	
Construction Materials Inventory	10404-130	12,220,265.50	
Other Supplies and Materials Inventory	10404-990	7,628,495.94	
Advances to Contractors	10501-010	15,346,886.63	
Prepaid Insurance	10501-050	1,971,344.03	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	16,775,506.50	
Land	10701-010	1,375,279,117.36	
Other Land Improvements	10702-990	433,664,257.00	
Accumulated Depreciation - Other Land Improvements	10702-991		9,644,468.95
Road Networks	10703-010	511,389,502.81	
Accumulated Depreciation - Road Networks	10703-011		40,066,182.13
Flood Control Systems	10703-020	352,812,221.47	
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	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Water Supply Systems	10703-041		2,686,960.94
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 Monumen	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	173,940,599.66	
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	29,201,384.51	
Accumulated Depreciation - Hospitals and Health Center	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	387,047,626.77	
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	50,277,108.37	
Accumulated Depreciation - Office Equipment	10705-021		31,715,838.22
Information and Communication Technology Equipment	10705-030	42,995,997.87	
Accumulated Depreciation - Information and Communica	10705-031		20,600,501.14
Agricultural and Forestry Equipment	10705-040	10,581,535.00	
Accumulated Depreciation - Agricultural and Forestry E	10705-041		2,256,817.29
Communication Equipment	10705-070	8,283,272.62	
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 Eq	10705-081		35,368,387.54
Disaster Response and Rescue Equipment	10705-090	15,836,125.41	
Accumulated Depreciation - Disaster Response and Resc	10705-091		3,657,431.81
Military, Police and Security Equipment	10705-100	8,820,517.45	
Accumulated Depreciation - Military, Police and Security	10705-101		5,056,581.42
Medical Equipment	10705-110	15,161,845.00	
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 Eq	10705-141		4,119,335.65
Other Machinery and Equipment	10705-990	36,459,994.89	
Accumulated Depreciation - Other Machinery and Equip	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 Equip	10706-991		13,360,236.92
Furniture and Fixtures	10707-010	17,365,967.92	
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