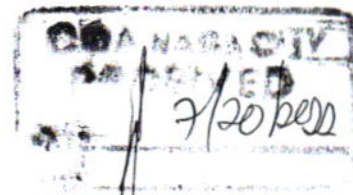


**CITY OF NAGA**  
 General Fund - Trial Balance  
 As of June 30, 2022



Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,461,374.67	
Petty Cash	10101-020	1,400,000.00	
Cash in Bank - Local Currency, Current Account	10102-010	443,665,603.95	
Cash in Bank -Local Currency, Time Deposits	10201-010	459,064,484.01	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	178,725.60	
Real Property Tax Receivable	10301-020	32,011,073.19	
Loans Receivable - Others	10301-990	84,467,951.25	
Due from National Government Agencies	10303-010	1,933,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	4,730.00	
Due from Local Government Units	10303-030	7,783,310.42	
Due from Other Funds	10304-050	24,899,409.98	
Advances for Payroll	10305-020	317,300.10	
Advances to Special Disbursing Officer	10305-030	5,675,426.39	
Advances for Officers and Employees	10305-040	1,727,973.56	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	170,859.91	
Due from Non-Government Organizations/People's Orga	10306-030	4,897,007.31	
Other Receivables	10306-990	4,849,760.67	
Food Supplies for Distribution	10402-010	2,791,021.00	
Welfare Goods for Distribution	10402-020	10,071,346.98	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	3,239,400.00	
Construction Materials for Distribution	10402-080	1,216,475.00	
Property and Equipment for Distribution	10402-090	30,131.00	
Other Supplies and Materials for Distribution	10402-990	2,462,430.00	
Office Supplies Inventory	10404-010	2,672,638.61	
Accountable Forms, Plates and Stickers	10404-020	1,835,248.36	
Non-Accountable Forms Inventory	10404-030	527,009.30	
Animal/Zoological Supplies Inventory	10404-040	66,500.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	20,385,420.04	
Medical, Dental and Laboratory Supplies Inventory	10404-070	27,622,405.68	
Agricultural and Marine Supplies Inventory	10404-090	4,106,315.16	
Military, Police and Traffic Supplies Inventory	10404-110	66,000.00	
Chemical and Filtering Supplies Inventory	10404-120	20,000.00	
Construction Materials Inventory	10404-130	12,975,104.15	
Other Supplies and Materials Inventory	10404-990	8,753,430.80	
Advances to Contractors	10501-010	7,340,587.21	
Prepaid Insurance	10501-050	2,809,162.59	
Other Prepayments	10501-990	1,060,013.44	
Discount on Advance Payments	10502-010	407,765.15	
Land	10701-010	1,503,808,490.66	
Other Land Improvements	10702-990	133,810,419.57	
Accumulated Depreciation - Other Land Improvements	10702-991		34,823,771.25
Road Networks	10703-010	924,490,093.74	
Accumulated Depreciation - Road Networks	10703-011		110,569,679.10
Flood Control Systems	10703-020	600,698,938.10	
Accumulated Depreciation - Flood Control Systems	10703-021		127,207,720.20

Account Title	Account Code	Debit	Credit
Sewer Systems	10703-030	40,640,197.81	
Accumulated Depreciation - Sewer Systems	10703-031		2,445,727.92
Water Supply Systems	10703-040	29,176,486.91	
Accumulated Depreciation - Water Supply Systems	10703-041		7,308,025.68
Power Supply Systems	10703-050	18,600,770.17	
Accumulated Depreciation - Power Supply Systems	10703-051		1,433,826.33
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		3,842,930.26
Parks, Plazas and Monuments	10703-090	18,309,356.78	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		4,385,635.23
Other Infrastructure Assets	10703-990	245,701,914.66	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		26,979,128.89
Buildings	10704-010	175,330,332.45	
Accumulated Depreciation - Buildings	10704-011		100,984,015.03
School Buildings	10704-020	69,392,586.25	
Accumulated Depreciation - School Buildings	10704-021		20,745,151.04
Hospitals and Health Centers	10704-030	57,231,568.32	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		7,462,302.09
Markets	10704-040	114,798,827.76	
Accumulated Depreciation - Markets	10704-041		53,722,157.46
Slaughterhouses	10704-050	24,096,356.06	
Accumulated Depreciation - Slaughterhouses	10704-051		5,676,238.78
Other Structures	10704-990	463,384,020.96	
Accumulated Depreciation - Other Structures	10704-991		237,352,752.24
Machinery	10705-010	7,584,954.45	
Accumulated Depreciation - Machinery	10705-011		2,280,196.16
Office Equipment	10705-020	57,043,840.27	
Accumulated Depreciation - Office Equipment	10705-021		38,563,970.71
Information and Communication Technology Equipment	10705-030	53,893,384.79	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		30,891,041.36
Agricultural and Forestry Equipment	10705-040	11,251,235.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		4,023,372.13
Communication Equipment	10705-070	8,535,972.62	
Accumulated Depreciation - Communication Equipment	10705-071		5,394,443.78
Construction and Heavy Equipment	10705-080	107,303,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		41,232,239.00
Disaster Response and Rescue Equipment	10705-090	21,362,615.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		8,287,499.98
Military, Police and Security Equipment	10705-100	9,647,323.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		6,102,341.50
Medical Equipment	10705-110	33,580,111.30	
Accumulated Depreciation - Medical Equipment	10705-111		8,697,945.39
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		120,164.38
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,823,849.78
Other Machinery and Equipment	10705-990	41,808,246.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		22,213,106.39
Motor Vehicles	10706-010	89,740,195.22	
Accumulated Depreciation - Motor Vehicles	10706-011		52,168,331.03
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,105,175.84
Other Transportation Equipment	10706-990	21,046,137.12	