

**CITY OF NAGA**  
**STATEMENT OF FINANCIAL POSITION**  
**TRUST FUND - 300**  
**As of June 30, 2019**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
<i>Current Assets</i>		
Cash and Cash Equivalents	P 176,223,642.90	P 144,555,863.11
Receivables	1,479,373.52	35,834,005.46
Inventories	551,302.20	88,252.20
Prepayments and Deferred Charges	<u>1,387,722.20</u>	<u>1,387,722.20</u>
<b>Total Current Assets</b>	<b><u>P 179,642,040.82</u></b>	<b><u>P 181,865,842.97</u></b>
<i>Non-Current Assets</i>		
Property, Plant and Equipment	P 27,648,233.32	P 28,648,233.32
<b>Total Non-Current Assets</b>	<b><u>P 27,648,233.32</u></b>	<b><u>P 28,648,233.32</u></b>
<b>TOTAL ASSETS</b>	<b><u>P 207,290,274.14</u></b>	<b><u>P 210,514,076.29</u></b>
<b>LIABILITIES</b>		
<i>Current Liabilities</i>		
Financial Liabilities	P 498,523.51	P 455,206.36
Inter-Agency Payables	66,170,384.34	65,299,492.55
Intra-Agency Payables	5,677,356.13	4,652,664.72
Trust Liabilities	<u>64,299,263.22</u>	<u>76,545,067.56</u>
<b>Total Current Liabilities</b>	<b><u>P 136,645,527.20</u></b>	<b><u>P 146,952,431.19</u></b>
<i>Non-Current Liabilities</i>		
Other Payables	P 70,644,746.94	P 63,561,645.10
<b>Total Non-Current Liabilities</b>	<b><u>P 70,644,746.94</u></b>	<b><u>P 63,561,645.10</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>P 207,290,274.14</u></b>	<b><u>P 210,514,076.29</u></b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant 8/27/19