


**CITY OF NAGA**  
**STATEMENT OF FINANCIAL POSITION**  
**TRUST FUND - 300**  
**As of June 30, 2021**

	<u><b>2021</b></u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	P 129,910,226.02
Receivables	964,037.84
Inventories	3,729,727.20
Prepayments and Deferred Charges	<u>504,922.79</u>
<b>Total Current Assets</b>	<b><u>P 135,108,913.85</u></b>
 <i>Non-Current Assets</i>	
Property, Plant and Equipment	P 21,215,553.67
<b>Total Non-Current Assets</b>	<b><u>P 21,215,553.67</u></b>
 <b>TOTAL ASSETS</b>	 <b><u><u>P 156,324,467.52</u></u></b>
 <b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Financial Liabilities	P 580,107.04
Inter-Agency Payables	74,046,944.54
Intra-Agency Payables	14,760,376.48
Trust Liabilities	<u>42,510,154.46</u>
<b>Total Current Liabilities</b>	<b><u>P 131,897,582.52</u></b>
 <i>Non-Current Liabilities</i>	
Other Payables	P <u>24,426,885.00</u>
<b>Total Non-Current Liabilities</b>	<b><u>P 24,426,885.00</u></b>
 <b>TOTAL LIABILITIES</b>	 <b><u><u>P 156,324,467.52</u></u></b>

Certified Correct:

  
**RUBY R. SINGSON**  
Acting City Accountant