

**CITY OF NAGA**  
**STATEMENT OF FINANCIAL POSITION**  
**TRUST FUND - 300**  
**A of September 30, 2022**

	<u>2022</u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	P 95,295,724.54
Receivables	3,194,723.46
Inventories	5,036,734.98
Prepayments and Deferred Charges	11,231,125.85
<b>Total Current Assets</b>	<b><u>P 114,758,308.83</u></b>
 <i>Non-Current Assets</i>	
Property, Plant and Equipment	P 73,529,603.09
<b>Total Non-Current Assets</b>	<b><u>P 73,529,603.09</u></b>
 <b>TOTAL ASSETS</b>	 <b><u><u>P 188,287,911.92</u></u></b>
 <b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Financial Liabilities	P 6,136,179.98
Inter-Agency Payables	67,471,391.97
Intra-Agency Payables	22,749,400.75
Trust Liabilities	68,772,818.55
<b>Total Current Liabilities</b>	<b><u>P 165,129,791.25</u></b>
 <i>Non-Current Liabilities</i>	
Other Payables	P 23,158,120.67
<b>Total Non-Current Liabilities</b>	<b><u>P 23,158,120.67</u></b>
 <b>TOTAL LIABILITIES</b>	 <b><u><u>P 188,287,911.92</u></u></b>

Certified Correct:



**RUBY R. SINGSON**  
Acting City Accountant