

CITY GOVERNMENT OF NAGA
Special Education Fund
Statement of Financial Position
December 31,2023

2023

ASSETS

Cash	
Cash on Hand	432,817.91
Cash in Bank - Local Currency	5,032,425.54
Total Cash	<u>5,465,243.45</u>
Investments	0.00
Investments in Time Deposits	0.00
Total Investments	<u>0.00</u>
Receivables	
Loans and Receivable Accounts	8,369,362.58
Inter-Agency Receivables	2,842,333.20
Intra-Agency Receivables	163,697,880.43
Advances	2,096,844.65
Other Receivables	1,707,972.64
Total Receivables	<u>178,714,393.50</u>
Inventories	
Inventory Held for Distribution	1,978,230.00
Inventory Held for Consumption	3,412,942.90
Total Inventories	<u>5,391,172.90</u>
Prepayments and Deferred Charges	
Prepayments	3,603,509.41
Deferred Charges	33,865,607.94
Total Prepayments and Deferred Charges	<u>37,469,117.35</u>
Property, Plant and Equipment	
Land	45,642,150.00
Land Improvements	2,009,641.87
Infrastructure Assets	27,005,890.09
Buildings and Other Structures	250,937,913.41
Machinery and Equipment	3,483,986.18
Furniture, Fixtures and Books	2,013,016.13
Construction in Progress	35,564,124.87
Other Property, Plant and Equipment	3,625,863.72
Total Property, Plant and Equipment	<u>370,282,586.27</u>
TOTAL ASSETS	<u><u>597,322,513.47</u></u>

LIABILITIES


Financial Liabilities	
Payables	24,147,787.77
Total Financial Liabilities	<u>24,147,787.77</u>
Inter-Agency Payables	363,863.63
Inter-Agency Payables	363,863.63
Intra-Agency Payables	8,728,735.48
Intra-Agency Payables	8,728,735.48
Trust Liabilities	3,881,610.65
Trust Liabilities	3,881,610.65
Deferred Credits/Unearned Income	115,591,071.12

Deferred Credits	115,591,071.12
Other Payables	452,354.06
Other Payables	452,354.06
TOTAL LIABILITIES	<u>153,165,422.71</u>


Government Equity	
Government Equity	444,157,090.76
TOTAL Government Equity	<u>444,157,090.76</u>
TOTAL LIABILITIES AND EQUITY	<u><u>597,322,513.47</u></u>

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Prepared by:


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SEF in charge

Certified Correct by:


Ruby R. Singson
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