


CITY GOVERNMENT OF NAGA
Special Education Fund
Statement of Financial Position
June 30, 2024

Current Assets	
Cash	
Cash in Bank - Local Currency	55,423,901.31
Receivables	
Loans and Receivable Accounts	26,004,906.44
Inter-Agency Receivables	2,842,333.20
Intra-Agency Receivables	79,793,541.82
Advances	3,661,794.65
Other Receivables	1,707,972.64
	<u>114,010,548.75</u>
Inventories	
Inventory Held for Distribution	2,104,830.00
Inventory Held for Consumption	817,927.00
	<u>2,922,757.00</u>
Prepayments and Deferred Charges	
Prepayments	5,329,939.18
Deferred Charges	324,924.92
	<u>5,654,864.10</u>
Total Current Assets	<u>178,012,071.16</u>
Non - Current Assets	
Property, Plant and Equipment	
Land	45,642,150.00
Land Improvements	1,901,498.59
Infrastructure Assets	27,066,797.77
Buildings and Other Structures	254,894,681.40
Machinery and Equipment	3,323,038.67
Furniture, Fixtures and Books	1,962,776.75
Construction in Progress	30,795,412.58
Other Property, Plant and Equipment	3,625,863.72
Total Non - Current Assets	<u>369,212,219.48</u>
Total Assets	<u><u>547,224,290.64</u></u>
Current Liabilities	
Financial Liabilities	
Payables	10,736,839.21
Inter-Agency Payables	769,969.78
Intra-Agency Payables	7,624,749.36
Trust Liabilities	5,348,197.44
Deferred Credits	28,180,261.19
Other Payables	452,354.06
Total Current Liabilities	<u>53,112,371.04</u>
TOTAL ASSETS LESS TOTAL LIABILITIES	<u>494,111,919.60</u>
Government Equity	
Government Equity	494,111,919.60
Total Liabilities and Government Equity	<u><u>547,224,290.64</u></u>

Certified Correct by:


Ruby R. Singson
Acting - City Accountant