

**CITY OF NAGA**  
**STATEMENT OF FINANCIAL POSITION**  
**TRUST FUND - 300**  
**As of June 30, 2024**

	<u>2024</u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	P 223,366,233.76
Receivables	9,223,719.75
Inventories	23,654,713.78
Prepayments and Deferred Charges	1,217,989.68
<b>Total Current Assets</b>	<b><u>P 257,462,656.97</u></b>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	P 116,096,123.57
<b>Total Non-Current Assets</b>	<b><u>P 116,096,123.57</u></b>
<b>TOTAL ASSETS</b>	<b><u>P 373,558,780.54</u></b>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Financial Liabilities	P 598,729.96
Inter-Agency Payables	221,892,251.98
Intra-Agency Payables	40,684,458.92
Trust Liabilities	64,228,311.28
Other Deferred Credits	3,830,098.65
<b>Total Current Liabilities</b>	<b><u>P 331,233,850.79</u></b>
<i>Non-Current Liabilities</i>	
Other Payables	P 42,324,929.75
<b>Total Non-Current Liabilities</b>	<b><u>P 42,324,929.75</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>P 373,558,780.54</u></b>

Certified Correct:

**RUBY R. SINGSON**  
Acting City Accountant