



**DETAILED STATEMENT OF FINANCIAL POSITION**  
**TRUST FUND**  
As of March 31, 2017

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Cash and Cash Equivalent</b>	<b><u>177,791,275.36</u></b>
<b>Cash on Hand</b>	<b><u>3,000.00</u></b>
Cash - Local Treasury	3,000.00
<b>Cash in Bank - Local Currency</b>	<b><u>177,788,275.36</u></b>
Cash in Bank - Local Currency, Current Account	177,788,275.36
<b>Investments</b>	<b><u>76,983,641.99</u></b>
<b>Investments in Time Deposits</b>	<b><u>76,983,641.99</u></b>
Cash in Bank - Local Currency, Time Deposits	76,983,641.99
<b>Loans and Receivables Accounts</b>	<b><u>872,450.00</u></b>
<b>Intra-Agency Receivables</b>	<b><u>800,000.00</u></b>
Due from Other Funds	800,000.00
<b>Other Receivables</b>	<b><u>72,450.00</u></b>
Due from Non-Government Organizations/Peoples's Organization	72,450.00
<b>Total Current Assets</b>	<b><u>255,647,367.35</u></b>
<b>Non-Current Assets</b>	
<b>Property, Plant and Equipment</b>	<b><u>1,300,614.56</u></b>
<b>Infrastructure Assests</b>	<b><u>993,714.56</u></b>
Water Supply Systems	993,714.56
<b>Machinery and Equipment</b>	<b><u>306,900.00</u></b>
Disaster Response and Recue Equipment	306,900.00
<b>Total non-Current Assets</b>	<b><u>1,300,614.56</u></b>
<b>TOTAL ASSETS</b>	<b><u>256,947,981.91</u></b>
<b>LIABILITIES AND EQUITY</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilites</b>	<b><u>118,947.36</u></b>
Due to Officers and Employees	118,947.36
<b>Inter-Agency Payables</b>	<b><u>55,330,082.25</u></b>
Due to BIR	1,646,398.59
Due to GSIS	1,909,447.27
Due to PAG-IBIG	1,140,205.96
Due to PHILHEALTH	406,665.37
Due to NGAs	21,620,677.49
Due to GOCCs	485,756.51
Due to LGU's	28,120,931.06
<b>Intra-Agency Payables</b>	<b><u>722,999.68</u></b>
Due to Other Funds	722,999.68
<b>Trust Liabilities</b>	<b><u>191,768,837.13</u></b>
Trust Liabilities	140,213,252.37
Trust Liabilities - Disaster Risk Reduction and Management F	51,264,511.06
Bail Bonds Payable	291,073.70

**DETAILED STATEMENT OF FINANCIAL POSITION**  
**TRUST FUND**  
As of March 31, 2017

<b>Total Current Liabilities</b>	<b><u>247,940,866.42</u></b>
<b>Non-Current Liabilities</b>	
<b>Other Payables</b>	<b><u>10,661,444.95</u></b>
Other Payables	10,661,444.95
<b>Total Non-Current Liabilities</b>	<b><u>10,661,444.95</u></b>
<b>Total Liabilities</b>	<b><u>258,602,311.37</u></b>
<b>NET ASSETS/EQUITY</b>	
Surplus/(Deficit) for the Period	<u>( 1,654,329.46)</u>
<b>Total Net Assets</b>	<b><u>( 1,654,329.46)</u></b>
<b>TOTAL NET ASSETS/EQUITY</b>	<b><u>256,947,981.91</u></b>
<b>PREPARED BY:</b>	<b>CERTIFIED CORRECT:</b>
 <b>RUZELIA R. AGUILAR</b> Management & Audit Analyst I	<b>ROSELIE A. PANGILINAN</b> City Accountant

**DETAILED STATEMENT OF FINANCIAL POSITION**  
**SPECIAL EDUCATION FUND**  
As of September 30, 2017

<b>Equity</b>	
Beg. Balance	154,321,280.75
Prior Period Adjustment	37,587,953.38
Surplus/(Deficit) for the Period	<u>57,855,167.45</u>
<b>Total Net Assets</b>	<b><u>249,764,401.58</u></b>
<b>TOTAL NET ASSETS/EQUITY</b>	<b><u>345,564,201.26</u></b>
<b>PREPARED BY:</b>	<b>CERTIFIED CORRECT:</b>
 <b>FLORIE A. AREVALO</b> Administrative Assistant II	<b>ROSELIE A. PANGILINAN</b> City Accountant