

**CITY OF SAN FERNANDO PAMPANGA
STATEMENT OF FINANCIAL POSITION
GENERAL FUND / SPECIAL ACCOUNTS
AS OF DECEMBER 31, 2016**

ASSETS	<u>2016</u>	<u>2015</u>
Current Assets		
Cash And Cash Equivalents	P 908,860,999.91	P 798,920,650.33
Receivables	150,521,788.29	145,996,568.61
Inventories	78,448,861.22	56,193,721.52
Prepayments and Deferred Charges	14,775,566.65	1,477,461.62
Total Current Assets	P 1,152,607,216.07	P 1,002,588,402.08
Non-Current Assets		
Property Plant & Equipment	P 904,060,909.38	P 680,828,891.34
Total Non-Current Assets	P 904,060,909.38	P 680,828,891.34
Total Assets	P2,056,668,125.45	P1,683,417,293.42
LIABILITIES		
Current Liabilities		
Financial Liabilities	P 336,389,835.78	P 305,750,429.60
Inter- Agency Payables	20,473,176.67	15,516,745.17
Bonds / Loans Payable	665,000.00	19,029,848.68
Deferred Credits /Unearned Income	203,386,008.40	52,308,288.65
Total Current Liabilities	P 560,914,020.85	P 392,605,312.10
Trust Liabilities		
Guaranty / Security Deposits Payab	2,269,710.40	
Non- Current Liabilities		
Deferred Credits /Unearned Income		103,332,817.20
Other Payables	13,387,105.77	9,650,378.99
Total Non-Current Liabilities	13,387,105.77	112,983,196.19
Total Liabilities	576,570,837.02	505,588,508.29
NET ASSETS / EQUITY		
Government Equity	1,480,097,288.43	1,177,828,785.13
Total Liabilities and Net Assets / Ec	P 2,056,668,125.45	P 1,683,417,293.42

CERTIFIED CORRECT:

**MARIA GISEL P. RIVERA
CITY ACCOUNTANT**