

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

	2016	2015
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash And Cash Equivalents	P 218,152,453.67	P 177,422,252.00
Receivables	103,813,860.31	95,943,082.21
Inventories	10,624,836.73	18,477,958.40
Prepayments and Deferred Charges	16,937,604.40	
<b>Total Current Assets</b>	<b>P 349,528,755.11</b>	<b>P 291,843,292.61</b>
<b>Non-Current Assets</b>		
Property Plant & Equipment	P 394,371,527.21	P 240,292,237.27
<b>Total Non-Current Assets</b>	<b>P 394,371,527.21</b>	<b>P 240,292,237.27</b>
<b>Total Assets</b>	<b>P743,900,282.32</b>	<b>P532,135,529.88</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Financial Liabilities	P 68,760,054.27	P 22,916,063.85
Inter- Agency Payables	1,796,881.10	375,442.36
Bonds / Loans Payable	85,632,666.41	3,007,367.75
Deferred Credits /Unearned Income		51,910,005.36
<b>Total Current Liabilities</b>	<b>P 156,189,601.78</b>	<b>P 78,208,879.32</b>
<b>Non- Current Liabilities</b>		
Deferred Credits / Unearned Income	P 193,819,603.15	P 94,626,473.79
Other Payables		80,400.00
<b>Total Non-Current Liabilities</b>	<b>193,819,603.15</b>	<b>94,706,873.79</b>
<b>Total Liabilities</b>	<b>350,009,204.93</b>	<b>172,915,753.11</b>
<b>NET ASSETS / EQUITY</b>		
<b>Government Equity</b>	<b>393,891,077.39</b>	<b>359,219,776.77</b>
<b>Total Liabilities and Net Assets / Equity</b>	<b>P 743,900,282.32</b>	<b>P 532,135,529.88</b>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**