

**CITY OF SAN FERNANDO PAMPANGA
STATEMENT OF FINANCIAL POSITION
SPECIAL EDUCATION FUND
AS OF SEPTEMBER 30, 2016**

ASSETS

Current Assets

Cash And Cash Equivalents	P 155,778,065.81
Receivables	112,216,783.97
Inventories	13,956,007.93
Prepayment and Deferred Charges	8,517,018.72

Total Current Assets	P 290,467,876.43
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Non-Current Assets

Property Plant & Equipment	P 301,697,824.42
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Total Non-Current Assets	P 301,697,824.42
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Total Assets	P592,165,700.85
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LIABILITIES

Current Liabilities

Financial Liabilities	P 56,299,181.65
Inter- Agency Payables	1,265,399.00

Total Current Liabilities	P 57,564,580.65
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Non- Current Liabilities

Deferred Credits / Unearned Income	P 113,195,513.23
Other Payables	80,400.00

Total Non-Current Liabilities	113,275,913.23
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Total Liabilities	P170,840,493.88
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NET ASSETS / EQUITY

Government Equity	421,325,206.97
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Total Liabilities and Net Assets / Equity	P 592,165,700.85
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CERTIFIED CORRECT :

**MA. CRISTINA T. MIRANDA
OIC - CITY ACCOUNTANT**