

**CITY OF SAN FERNANDO PAMPANGA  
STATEMENT OF FINANCIAL POSITION  
SPECIAL EDUCATION FUND  
AS OF MARCH 31, 2018**

**ASSETS**

<b>Current Assets</b>	
Cash And Cash Equivalents	P 310,491,996.22
Receivables	161,946,693.69
Inventories	18,718,236.70
Prepayments and Deferred Charges	1,589,939.64
<b>Total Current Assets</b>	<b><u>P 492,746,866.25</u></b>
 <b>Non-Current Assets</b>	
Property Plant & Equipment	<u>P 417,218,523.06</u>
 <b>Total Non-Current Assets</b>	 <b>P 417,218,523.06</b>
 <b>Total Assets</b>	 <b><u><u>P909,965,389.31</u></u></b>

**LIABILITIES**

<b>Current Liabilities</b>	
Financial Liabilities	P 16,181,732.39
Inter- Agency Payables	901,447.07
Bonds / Loans Payable	144,537,948.99
<b>Total Current Liabilities</b>	<b><u>P 161,621,128.45</u></b>
 <b>Non- Current Liabilities</b>	
Deferred Credits / Unearned Income	P 159,392,291.25
Other Payables	
<b>Total Non-Current Liabilities</b>	<b><u>159,392,291.25</u></b>
 <b>Total Liabilities</b>	 <b><u><u>321,013,419.70</u></u></b>

**NET ASSETS / EQUITY**

<b>Government Equity</b>	<b><u>588,951,969.61</u></b>
 <b>Total Liabilities and Net Assets / Equity</b>	 <b><u><u>P 909,965,389.31</u></u></b>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**