

**CITY OF SAN FERNANDO PAMPANGA  
STATEMENT OF FINANCIAL POSITION  
SPECIAL EDUCATION FUND  
AS OF SEPTEMBER 30, 2017**

**ASSETS**

**Current Assets**

Cash And Cash Equivalents	P 213,418,988.37
Receivables	118,675,981.35
Inventories	4,842,422.30
Prepayment and Deferred Charges	32,206.39
<b>Total Current Assets</b>	<b>P 336,969,598.41</b>

**Non-Current Assets**

Property Plant & Equipment	P 406,541,096.94
<b>Total Non-Current Assets</b>	<b>P 406,541,096.94</b>

<b>Total Assets</b>	<b>P743,510,695.35</b>
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**LIABILITIES**

**Current Liabilities**

Financial Liabilities	P 146,700,065.01
Inter- Agency Payables	1,116,184.68
<b>Total Current Liabilities</b>	<b>P 147,816,249.69</b>

**Non- Current Liabilities**

Deferred Credits / Unearned Income	P 118,503,274.13
Other Payables	
<b>Total Non-Current Liabilities</b>	<b>118,503,274.13</b>

<b>Total Liabilities</b>	<b>P266,319,523.82</b>
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**NET ASSETS / EQUITY**

Government Equity	<b>477,191,171.53</b>
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<b>Total Liabilities and Net Assets / Equity</b>	<b>P 743,510,695.35</b>
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**CERTIFIED CORRECT :**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**