

**CITY OF SAN FERNANDO, PAMPANGA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE 2nd Qtr. Ended June 30, 2017
GENERAL FUND / SPECIAL ACCOUNTS**

	ACCUMULATED Surpluses /(Deficits)
BALANCE at January 1, 2017	P 1,480,097,288.43
Add (Deduct)	
Change in Accounting Policy	7,413.00
Prior Period Errors	(6,025,139.87)
RESTATED BALANCE	<u>P1,474,079,561.56</u>
Add(Deduct) Changes in net assets/equity during the year	
Adjustment of net revenue recognized directly in net assets/equity	483,586,367.42
Surplus(Deficit) for the period	
Public Infrastructures transferred to Registry	
TOTAL RECOGNIZED REVENUE AND EXP FOR THE PERIOD	<u>483,586,367.42</u>
BALANCE AT June 30, 2017	<u>P 1,957,665,928.98</u>

CERTIFIED CORRECT:

**MARIA GISEL P. RIVERA
CITY ACCOUNTANT**