

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

	<b>ACCUMULATED Surpluses /( Deficits)</b>
<b>BALANCE at January 1, 2017</b>	P 393,891,077.39
Add (Deduct)	
Change in Accounting Policy	
Prior Period Errors	7,432,028.22
<b>RESTATED BALANCE</b>	<b>P401,323,105.61</b>
<b>Add(Deduct) Changes in net assets/equity during the year</b>	
Adjustment of net revenue recognized directly in net assets/equity	
Surplus(Deficit) for the period	P81,445,454.76
Public Infrastructures transferred to Registry	
<b>TOTAL RECOGNIZED REVENUE AND EXP FOR THE PERIOD</b>	<b>81,445,454.76</b>
<b>BALANCE AT JUNE 30, 2017</b>	<b>P 482,768,560.37</b>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**