

**CITY OF SAN FERNANDO, PAMPANGA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE 3RD Qtr. Ended September 30, 2016
SPECIAL EDUCATION FUND**

	ACCUMULATED Surpluses /(Deficits)
BALANCE at January 1, 2016	P 359,221,376.77
Add (Deduct)	
Change in Accounting Policy	
Prior Period Errors	11,563,716.10
RESTATED BALANCE	P370,785,092.87
Add(Deduct) Changes in net assets/equity during the year	
Adjustment of net revenue recognized directly in net assets/equity	
Surplus(Deficit) for the period	P50,540,114.10
Public Infrastructures transferred to Registry	
TOTAL RECOGNIZED REVENUE AND EXP FOR THE PERIOD	50,540,114.10
BALANCE AT SEPTEMBER 30, 2016	P 421,325,206.97

CERTIFIED CORRECT:

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

**CITY OF SAN FERNANDO, PAMPANGA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE 1st Qtr. Ended March 31, 2016
SPECIAL EDUCATION FUND**

	ACCUMULATED Surpluses /(Deficits)
BALANCE at January 1, 2016	P 359,219,776.77
Add (Deduct)	
Change in Accounting Policy	
Prior Period Errors	5,848,542.48
RESTATED BALANCE	P365,068,319.25
Add(Deduct) Changes in net assets/equity during the year	
Adjustment of net revenue recognized directly in net assets/equity	
Surplus(Deficit) for the period	68,578,762.69
Public Infrastructures transferred to Registry	
TOTAL RECOGNIZED REVENUE AND EXP FOR THE PERIOD	68,578,762.69
BALANCE AT March 31, 2016	P 433,647,081.94

CERTIFIED CORRECT:

**MARIA GISEL P. RIVERA
CITY ACCOUNTANT**