

**CITY OF SAN FERNANDO, PAMPANGA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
GENERAL FUND / SPECIAL ACCOUNTS
FOR THE 1ST QTR. ENDED MARCH 31, 2018**

	ACCUMULATED Surpluses /(Deficits)
BALANCE at January 1, 2018	P1,791,198,380.60
Add (Deduct)	
Change in Accounting Policy	
Prior Period Errors	(5,024,557.15)
RESTATED BALANCE	P 1,786,173,823.45
 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	541,805,669.40
Equity on Joint Venture	
Public Infrastructures transferred to Registry	
TOTAL RECOGNIZED REVENUE AND EXP. FOR THE PERIOD	541,805,669.40
BALANCE AT MARCH 31, 2018	P 2,327,979,492.85

CERTIFIED CORRECT:

**MARIA GISEL P. RIVERA
CITY ACCOUNTANT**