

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

	<b>ACCUMULATED Surpluses /( Deficits)</b>
<b>BALANCE at January 1, 2018</b>	P456,298,742.78
Add (Deduct)	
Change inAccounting Policy	
Prior Period Errors	4,912,550.04
<b>RESTATED BALANCE</b>	<u><b>P 461,211,292.82</b></u>
 <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	127,740,676.79
Public Infrastructures transferred to Registry	
<b>TOTAL RECOGNIZED REVENUE AND EXP FOR THE PERIOD</b>	<u>127,740,676.79</u>
<b>BALANCE AT MARCH 31, 2018</b>	<u><u><b>P 588,951,969.61</b></u></u>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**