

**CITY OF SAN FERNANDO, PAMPANGA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE 3rd Qtr. Ended September 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 | (16,434,061.18) |
| RESTATED BALANCE | P1,463,670,640.25 |
| 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 | P 551,355,230.29 |
| Public Infrastructures transferred to Registry | |
| TOTAL RECOGNIZED REVENUE AND EXP FOR THE PERIOD | 551,355,230.29 |
| BALANCE AT September 30, 2017 | P 2,015,025,870.54 |

CERTIFIED CORRECT:

**MARIA GISEL P. RIVERA
CITY ACCOUNTANT**