

**CITY OF SAN FERNANDO, PAMPANGA**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**FOR THE 3Rd Qtr. Ended September 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	10,111,919.51
<b>RESTATED BALANCE</b>	<b>P404,002,996.90</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	P73,188,174.63
Public Infrastructures transferred to Registry	
<b>TOTAL RECOGNIZED REVENUE AND EXP FOR THE PERIOD</b>	<b>73,188,174.63</b>
<b>BALANCE AT JUNE 30, 2017</b>	<b>P 477,191,171.53</b>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA**  
**CITY ACCOUNTANT**