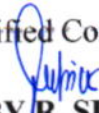


SPECIAL EDUCATION FUND
CITY OF NAGA
SPECIAL EDUCATION FUND - 200
Statement of Changes in Net Assets/Equity
For the 2nd Quarter of 2021

Particulars	SEF
	2021
Balance as of January 1, 2021	P 365,475,490.53
Add/(Deduct)	
Change in Accounting Policy	
Prior Period Errors	(619,300.83)
Restated Balance	<u>P 364,856,189.70</u>
Add (Deduct) Changes in net assets/equity during the year	
Adjustment of net revenue recognized directly in net assets/equity	
Add: Transfer from Trust Fund	
Surplus (Deficit) for the period	P 66,770,630.46
Total recognized revenue and expenses for the period	<u>P 66,770,630.46</u>
Balance at June 30, 2021	<u><u>P 431,626,820.16</u></u>

Certified Correct:

RUBY R. SINGSON
Acting - City Accountant