

CNR 2018  
CITY OF NAGA

Statement of Changes in Net Assets/Equity

For the Quarter Ended June 30, 2018

SPECIAL EDUCATION FUND

	Accumulated Surplus/(Deficits)
	2018
<b>Balance as of January 1, 2018</b>	263,869,154.86
Add/(Deduct)	
Change in Accounting Policy	
Prior Period Errors	(242,000.00)
<b>Restated Balance</b>	<u>263,627,154.86</u>
<b>Add (Deduct) Changes in net assets/equity during the year</b>	
Adjustment of net revenue recognized directly in net	
Add: Transfer from Trust Fund	
Surplus (Deficit) for the period	<u>5,384,718.46</u>
<b>Total recognized revenue and expenses for the period</b>	<u><b>5,384,718.46</b></u>
<b>Balance at June 30, 2018</b>	<u><u>269,011,873.32</u></u>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
City Accountant *6/30/18*