

CITY OF NAGA
STATEMENT OF GOVERNMENT EQUITY
As of September 30, 2013


SPECIAL EDUCATION FUND

Government Equity, beg.	155,794,002.14
Add Retained Operating Surplus:	<u>12,855,187.01</u>
Current Operations	17,572,473.39
Prior Years' Adjustments	(4,717,286.38)
Less: Transfer of Public Infrastructure	<u>564,525.98</u>
Government Equity, SEPTEMBER 30	<u>168,084,663.17</u>

Computations:

1) Prior Years' Adjustments	<u>(4,717,286.38)</u>
Debit Balance	4,717,286.38
Credit Balance	-
2) Government Equity, Jan. 1	<u>155,794,002.14</u>
Debit Balance	
Credit Balance	155,794,002.14

Certified Correct:


PACIENCIA S. TABINAS
City Accountant *JS*

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