

CITY OF NAGA
STATEMENT OF GOVERNMENT EQUITY
As of September 30, 2014


SPECIAL EDUCATION FUND

Government Equity, beg.	164,826,676.11
Add: Retained Operating Surplus:	<u>36,058,869.69</u>
Current Operations	30,496,997.65
Prior Years' Adjustments	5,561,872.24
Less: Transfer of Public Infrastructure	<u>350,399.00</u>
Government Equity, September 30	<u>200,535,147.00</u>

Computations:

1) Prior Years' Adjustments	<u>5,561,872.24</u>
Debit Balance	.
Credit Balance	5,561,872.24
2) Government Equity, Jan. 1	<u>164,826,676.11</u>
Debit Balance	.
Credit Balance	164,826,676.11

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant