


**CITY GOVERNMENT OF NAGA**  
**Special Education Fund**  
**Statement of Changes in Net Assets/Equity**  
**September 30, 2024**

Balance at December 31, 2023	444,157,090.76
Prior Period Adjustments/Unrecorded Income and Expenses	(601,933.44)
<b>Restated balance</b>	<u><b>443,555,157.32</b></u>
<b>Changes in net assets/equity for 2024</b>	
Surplus for the period	<u>40,372,068.67</u>
Total recognized revenue and expense for the period	<u>40,372,068.67</u>
Balance at September 30, 2024	<u><u><b>483,927,225.99</b></u></u>

Certified Correct by:

  
**Ruby R. Singson**  
Acting - City Accountant