



DEPARTMENT OF EDUCATION
REGION III - DIVISION OF ANGELES CITY AND AUTONOMOUS SCHOOLS
ALL FUNDS
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY
AS AT DECEMBER 31, 2016

PRESENTATION OF FINANCIAL STATEMENTS



	Accumulated Surpluses/ (Deficits)
Balance at December 31, 2015	462,980,862.82
Adjustments to establish balances for Trust and IGP	-
Prior Period Adjustments\ Unrecorded Income and Expenses	80,992,433.16
Restated balance	543,973,295.98
Changes in net assets/equity for 2015	
Gain on property revaluation	xxx
Loss on revaluation of investments	(xxx)
Adjustment of net revenue recognized directly in net assets/equity *1	-
Surplus (Deficit) for the period	28,483,957.31
Total Recognized revenue and expense for the period	28,483,957.31
Others	566,452.58
Balance at December 31, 2016 carried forward	571,890,800.71

1	2	3
DIVISION OF ANGELES CITY	ACNHS	ACNTS
Amount	Amount	Amount
165,617,951.94	63,944,279.10	234,249,678.59
8,699,336.46		34,853,373.03
174,317,288.40	63,944,279.10	269,103,051.62
-	-	0
38,936,705.86	(2,693,681.97)	(6,384,192.28)
457,674.08	5,636.00	0
212,796,320.18	61,244,961.13	262,718,859.34

Prepared by:

CHRISTINE R. LIM
Administrative Asst. III

Certified Correct:

GAY Y. PANGILINAN
Accountant III

Noted:

LEILANI S. CUNANAN, CESO VI
OIC - Schools Division Superintendent

CHECKING: INCOME	38,936,705.86	(2,693,681.97)	(6,384,192.28)
	<u>38,936,705.86</u>	<u>(2,693,681.97)</u>	<u>(6,384,192.28)</u>
Difference:	<u>-</u>	<u>0.00</u>	<u>0.00</u>
CHECKING: EQUITY	174,317,288.40	63,944,279.10	269,103,051.62
	<u>174,317,288.40</u>	<u>63,944,279.10</u>	<u>269,103,051.62</u>
Difference:	<u>-</u>	<u>-</u>	<u>-</u>



DEPARTMENT OF EDUCATION
REGION III - DIVISION OF ANGELES CITY AND AUTONOMOUS SCHOOLS DIVISION OFFICE
ALL FUNDS
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/
AS AT DECEMBER 31, 2016

PRESENTATION OF FINANCIAL STATEMENTS

	4	5	6	7
	ACSHS	BVRHS (EPZA HS)	FGNMHS	RLLMHS
	Amount	Amount	Amount	Amount
Balance at December 31, 2015	12,162.08	374,592.19	(1,240,696.08)	22,895.00
Adjustments to establish balances for Trust and IGP				
Prior Period Adjustments\ Unrecorded Income and Expenses			339,723.67	37,100,000.00
Restated balance	<u>12,162.08</u>	<u>374,592.19</u>	<u>(900,972.41)</u>	<u>37,122,895.00</u>
Changes in net assets/equity for 2015				
Gain on property revaluation				
Loss on revaluation of investments				
Adjustment of net revenue recognized directly in net assets/equity *1	0	0	0	0
Surplus (Deficit) for the period	(31,855.93)	(112,518.20)	35,566.18	(1,266,066.35)
Total Recognized revenue and expense for the period				
Others	6,500.00		96,642.50	
Balance at December 31, 2016 carried forward	<u>(26,193.85)</u>	<u>262,073.99</u>	<u>(962,048.73)</u>	<u>35,856,828.65</u>

Prepared by:

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Administrative Asst. III

Certified Correct:

GAY Y. PANGILINAN
Accountant III

	(31,855.93)	(112,518.20)	35,566.18	(1,266,066.35)
	<u>(31,855.93)</u>	<u>(112,518.20)</u>	<u>35,566.18</u>	<u>(1,266,066.35)</u>
	<u>0.00</u>	<u>(0.00)</u>	<u>-</u>	<u>-</u>

Noted:

LEILANI S. CUNANAN, CESO VI
OIC - Schools Division Superintendent

	12,162.08	374,592.19	(900,972.41)	37,122,895.00
	<u>12,162.08</u>	<u>374,592.19</u>	<u>(900,972.41)</u>	<u>37,122,895.00</u>
	<u>-</u>	<u>-</u>	<u>(0.00)</u>	<u>-</u>