

**DEPARTMENT OF EDUCATION  
DIVISION OF ANGELES CITY  
CONSOLIDATED DETAILED STATEMENT OF CHANGES IN NET ASSETS  
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDENT)  
AS OF DECEMBER 31, 2017**

	<b>CONSOLIDATION</b>	<b>DIVISION</b>	<b>AUTONOMOUS SCHOOLS</b>	<b>ACNHS</b>	<b>ACNTS</b>	<b>ACSHS</b>	<b>EPZA HS</b>	<b>FGNMHS</b>	<b>RLLMHS</b>
Equity									
<b>Balance at December 31, 2016</b>	571,938,300.71	212,843,820.18	359,094,480.53	61,244,961.13	262,718,859.34	- 26,193.85	262,073.99	(962,048.73)	35,856,828.65
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-
Prior Period Adjustments/Unrecorded Income and Expenses	7,374,997.66	- 9,739,476.15	2,364,478.49	- 500,993.48	330,866.92	-	-	1,888,460.97	646,144.08
Other Adjustments	0.00	-	0.00	-	-	-	-	-	0.00
Restated Balances	564,563,303.05	203,104,344.03	361,458,959.02	60,743,967.65	263,049,726.26	- 26,193.85	262,073.99	926,412.24	36,502,972.73
Changes in Net Assets/Equity for Calendar Year	-	-	-	-	-	-	-	-	-
Adjustment of Net Revenue recognized directly in Net Assets/Equity	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the Period	<b>(685,309.94)</b>	<b>4,726,812.97</b>	<b>(5,412,122.91)</b>	<b>(2,505,916.06)</b>	<b>(382,911.34)</b>	<b>43,507.95</b>	<b>(126,182.20)</b>	<b>(1,120,924.87)</b>	<b>(1,319,696.39)</b>
Total Recognized Revenue and Expenses for the Period	(685,309.94)	4,726,812.97	(5,412,122.91)	(2,505,916.06)	(382,911.34)	43,507.95	(126,182.20)	(1,120,924.87)	(1,319,696.39)
Others	557,574.07	515,762.66	41,811.41	14,319.00	-	-	19,992.41	5,000.00	2,500.00
<b>Balance at December 31, 2017 Carried Forward</b>	<b>563,320,419.04</b>	<b>207,315,394.34</b>	<b>356,005,024.70</b>	<b>58,223,732.59</b>	<b>262,666,814.92</b>	<b>17,314.10</b>	<b>115,899.38</b>	<b>(199,512.63)</b>	<b>35,180,776.34</b>

Prepared by:

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Certified Correct:

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Accountant III

Noted:

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