

Local Government of JAGNA
Statement of Changes in Government Equity
SPECIAL EDUCATION FUND
As of JULY 31, 2011

Government Equity, Beginning Balance (<i>per BS,</i> <i>as of January 31, 2011</i>)		1,561,531.42
Add/Deduct: Retained Operating Surplus		
Current Operations (<i>Net Income/Loss per SIE</i>)		476,459.69
Prior Years' Adjustments (<i>Balance per Pre-</i> <i>Closing Trial Balance</i>)		3,382.00
Total		2,041,373.11
Add/Deduct: Transfer from (to)		
Transfer of PPE/completed projects from Trust Fund/General Fund/Other Fund		
Transfer of PPE/completed projects to General Fund/Other Fund		
Transfer of completed Projects to Registry:		
Public Infrastructures		
Reforestation Projects		
Transfer of PPE/completed projects from Other LGUs		
Transfer of PPE/completed projects to Other LGUs		
Other Adjustments @		
Government Equity, Ending Balance <i>(per BS as of July 31, 2011)</i>		2,041,373.11

@ These adjustments pertain to journal entries directly debiting or crediting the Government Equity account except for the transfer of completed Public Infrastructures and Reforestation Projects to their respective registry. Appropriate additional infor

Certified:

ZENAIDA A. GALORIO
Municipal Accountant