

CABUYAO WATER DISTRICT
Detailed Statement of Changes in Equity
As at December 31, 2021

	2021	2020
GOVERNMENT EQUITY		
Beginning balance	60,248,467.03	53,931,700.70
Adjustments:	-	-
Restated Balance	<u>60,248,467.03</u>	<u>53,931,700.70</u>
Changes in Equity for the Year	<u>9,353,354.32</u>	<u>6,316,766.33</u>
Add/(Deduct):		
Surplus/(Deficit) for the period	9,353,354.32	9,417,134.49
Other Adjustments	-	(3,100,368.16)
Ending Balance	<u>69,601,821.35</u>	<u>60,248,467.03</u>
 ACCUMULATED SURPLUS/(DEFICIT)		
Beginning balance	52,998,467.03	46,681,700.70
Adjustments:	-	-
Restated Balance	<u>52,998,467.03</u>	<u>46,681,700.70</u>
Changes in Equity for the Year	<u>-</u>	<u>6,316,766.33</u>
Add/(Deduct):		
Surplus/(Deficit) for the period	-	9,417,134.49
Other Adjustments	-	(3,100,368.16)
Ending Balance	<u>52,998,467.03</u>	<u>52,998,467.03</u>
 GOVERNMENT EQUITY		
Beginning balance	7,250,000.00	7,250,000.00
Adjustments:	-	-
Restated Balance	<u>7,250,000.00</u>	<u>7,250,000.00</u>
Ending Balance	<u>7,250,000.00</u>	<u>7,250,000.00</u>
Total Equity	<u>69,601,821.35</u>	<u>60,248,467.03</u>