



Republic of the Philippines  
**WAO WATER DISTRICT**  
(Government Owned and Controlled Corporation)

**Statement of Changes in Net Assets/ Equity**  
Year Ended December 31, 2018

<b>Balance at December 31, 2017 Carried Forward</b>	P	<b>18,118,759.85</b>
Changes in Accounting Policy		
Prior Period Adjustments or Unrecorded Income and Expenses		
Other Adjustments		
Restated Balances		
Changes in Net Assets/Equity for Calendar Year	P	<u>18,118,759.85</u>
Adjustment of Net Revenue recognized directly in Net Assets/Equity		
Surplus/(Deficit) for the Period		<u>4,518,686.64</u>
Total Recognized Revenue and Expenses for the Period	P	<u>22,637,446.49</u>
Others		
<b>Balance at December 31, 2018 Carried Forward</b>	P	<b><u>22,637,446.49</u></b>

Prepared by:

  
**MARDY GRACE F. LANADO**  
Accounting Processor A

Noted by:

  
**ENGR. TOMAS C. CARUMBA, JR.**  
General Manager D