



**COA REGION IV-A  
WATER DISTRICTS  
Consolidated Detailed Statement of Changes in Equity  
Year Ended December 31, 2015**  
(With corresponding figures for 2014)  
(In Thousand Pesos)

	GMA WATER DISTRICT	
	2015	2014
<b>Government Equity</b>		
Balance at beg. of period	8,737	8,737
Additions (deductions)		
Income for the year		
Balance at end of period	9	9
<b>Donated Capital</b>		
Balance at beg. of period	9,872	9,872
Additions (deductions)		
Grants received		
Balance at end of period	10	10
<b>Restricted Capital</b>		
Balance at beg. of period	164,926	138,289
Prior period adjustments	940	15,254
Changes during the period		
Net income (loss) for the period	15,916	11,384
Others		
Balance at end of period	181,781	164,926
<b>TOTAL EQUITY</b>	<b>200,391</b>	<b>183,536</b>

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